Circular No. 7 : : : Office of the Quartermaster-General, 1909

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INSTRUCTIONS GOVERNING THE PROCUREMENT OF SUPPLIES AND ENGAGEMENT OF SERVICES QUARTERMASTER'S DEPARTMENT

U. S. ARMY

Issued by the Quartermaster-General to carry out the provisions of G. O. 18, 73, and 176, War Department, 1908, and G. O. 28, War Department, 1909

Approved by the Secretary of War

WASHINGTON
GOVERNMENT PRINTING OFFICE
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INSTRUCTIONS

GOVERNING THE

PROCUREMENT OF SUPPLIES AND ENGAGEMENT OF SERVICES,

QUARTERMASTER'S DEPARTMENT, U. S. ARMY.

CIRCULAR No. 7.

WAR DEPARTMENT,
OFFICE OF THE QUARTERMASTER-GENERAL,
Washington, March 15, 1909.

1. *Authority.*—Under authority of the Secretary of War, approving a general policy of decentralizing the duties of the Quartermaster's Department, and in compliance with General Orders of the War Department, the following instructions are published for the information and guidance of all concerned: A. R., 743. App. 1, 3, and 6. App. 2, 4, 5, and 7. Pars. 249 and 250.

2. The fundamental principle of the system of decentralization, directions for the operation of which are contained herein, is to provide funds to chief, and other, quartermasters, with which to conduct the business of the Quartermaster's Department, for which they are responsible. This, however, must be done in compliance with the law, which prohibits the expenditure in any one fiscal year of any sum in excess of appropriations made by Congress for that fiscal year, or involving the Government in any contract or other obligation for the future payment of money in excess of such appropriations, unless such contract or obligation is authorized by law. The exceptions to this statutory prohibition are of such nature that it is only remotely possible for such action under them to become necessary without authority of the War Department. App. 8. A. R., 518-584.

3. In time of peace, the appropriations are definite as to amounts, period, and purpose for which appropriated, hence it is imperatively necessary to so disburse the funds as to avoid excessive expenditures and consequent deficiencies. To this end, apportionments and allotments of definite amounts, for specified periods, and purposes, are made to chief, and other, quartermasters concerned, based

upon which, and within the limits of the apportionments and allotments so made, funds, supplies, and services are procured on estimates and requisitions in conformity with regulations and instructions. It therefore becomes the duty of quartermasters to whom apportionments and allotments are made, to so manage the business of the department as not to exceed them "Except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment."

App. 8.

4. The accounting and cost keeping provided for is necessary in order that the chief and other quartermasters may know the status of their apportionments and allotments, to enable the Quartermaster-General to prepare and submit to the Secretary of War, for transmission to Congress, estimates for future appropriations, and to intelligently explain to Congress the needs of the Army under the various items for which funds are estimated.

R. S., 3665–3960.

5. In time of war, by the very nature of things, the limitation as to appropriations, etc., is necessarily removed, and the necessity for the cost keeping required where appropriations are definite as to amount and purposes, as in time of peace, will not exist; but the fundamental principle of providing funds to chief and other quartermasters with which to conduct the business, remains the same, and funds, when required, will be furnished upon estimates by an actual transfer of money, to be applied directly to the purpose for which required. The sums so transferred would be in lieu of the apportionments and allotments above referred to.

A. R., 1010.

6. *Army appropriation act.*—All supplies and services furnished for the maintenance of the Army by the Quartermaster's Department are procured from funds appropriated therefor annually by an act of Congress entitled "An act making appropriations for the support of the Army," etc., generally referred to as "the Army appropriation act." The cost of all such supplies and services is charged to the appropriation or appropriations indicated by the wording of the act and the purpose for which the article or the service is required.

App. 9.

7. *Analysis of appropriation act.*—The specific items of the several appropriations, under some one of which all supplies and services must be furnished and therefore charged, are shown in an analysis of so much of the Army appropriation act as pertains to the Quartermaster's Department, published by the Quartermaster-General.

DEFINITIONS.

8. Appropriations, as referred to herein, are the various amounts authorized by Congress, in the annual acts making appropriations for the support of the Army, to be expended for the purposes indicated by the title and context of each, by the Quartermaster's Department, in accordance with law and regulations. A. R., 518; App. 9.

9. Item.—The distinct authority in the Army appropriation act under which quartermaster's supplies or services are procured, and by which the appropriation from which payment is made therefor is determined. The wording of the act is divided, or itemized, and each item numbered serially, under each appropriation as shown in the analysis of the appropriation act, to serve as a guide and for reference. App. 9.

10. Apportionments.—Distributions of the appropriations, made by the Quartermaster-General, in accordance with Army Regulations, general orders of the War Department, and authority of the Secretary of War, to chief quartermasters and quartermasters of independent stations.

11. Letter of Apportionment.—An advice from the Quartermaster-General's Office that the amounts stated have been apportioned to the officer to whom or office to which addressed, for use in the procurement of supplies and services for periods and purposes specified therein.

12. Apportionment Account.—A statement or record of the amount or amounts received as an apportionment, with their debit and credit transactions.

13. Allotments.—Distributions of the apportionments, made by chief, or other, quartermasters, in accordance with the Army Regulations, general orders of the War Department, and instructions of the Quartermaster-General, to post and other subordinate quartermasters.

14. Letter of Allotment.—An advice from a chief or other quartermaster to whom an apportionment has been made that the amounts stated have been allotted to the officer to whom or office to which addressed, for use in the procurement of supplies and services for periods and purposes specified therein.

15. Allotment Account.—A statement or record of the amount or amounts allotted, or received as allotments, with their debit and credit transactions.

16. Reserve.—A percentage or proportion of an apportionment withheld for use in increasing allotments to provide for necessities which could not be anticipated in the original allotment, or to meet exigencies.

17. Savings.—The difference between the amount allotted to any post or station for supplies or services for a definite period, purpose, or job, and the actual cost thereof. They will be disposed of as hereinafter provided.

18. Independent Stations, as referred to herein, applies to depots, offices, posts, or stations not under the control of territorial division or department commanders.

19. Additions to Stock.—Purchases of supplies made with a view to increasing the stock at the depots. Made only on authority of the Quartermaster-General from funds apportioned for this purpose.

20. Replenishment of Stock.—The bringing up of the stock of a depot, by purchases, within the quantities fixed as a maximum and minimum stock for the depot. The purchases to be made from funds accruing to the credit of the depot as shown by invoices transferring supplies issued on requisitions by which the stock was depleted. Supplies so purchased need not be of the same kind as those issued.

21. Working Balance.—A designation given the funds provided chief and depot quartermasters, and other quartermasters when necessary, for immediate use in transacting and facilitating the business of their respective offices.

CLASSIFICATION OF SUPPLIES AND SERVICES.

22. For the purposes of this system, quartermaster's supplies and services are classified as follows:

SUPPLIES.

App. 1, 2, and 5. 23. Class A includes all supplies required for the use and equipment of troops in the field and in garrison, for the purchase of which, in the opinion of the Quartermaster-General, apportionments of funds to the several territorial departments, depots, stations, or other military commands can be made. A list of this class of supplies, as determined to date, with depot or point from which they will be supplied is published in Circular 6, Q. M. G. O., 1909, and final action on requisitions therefor will be taken as herein provided.

A. R., 1013-1014.

24. Class B includes all supplies required, as per annual estimates, for— A. R., 1021 to 1025, inclusive.

(*a*) Repairs to public buildings, including plumbing, lighting systems and fixtures, and steam, hot-water, or hot-air heating apparatus, within the buildings; App. 7.

(*b*) Repairs to and maintenance of lighting and heating systems exterior to buildings, including central plants pertaining thereto; App. 7

(*c*) Repairs to and maintenance of sewer systems, including purification plants, and water systems, including reservoirs and pumping plants; App. 7.

(*d*) Repairs to roads, walks, wharves, drainage, and improvement of grounds. App. 7.

Based upon these estimates, annual apportionments will be made for Class B supplies and Class III services, which will be procured as herein provided. App. 7.

25. Class C includes clothing, which will be supplied as at present. A. R., 1154, et seq.

26. Class D includes all other supplies, for which requisitions will be submitted through proper channels for the action of the Quartermaster-General. A. R., 1015. Par. 248 (*g*).

SERVICES.

27. Under Army Regulations and civil-service rules, services pertaining to the Quartermaster's Department may be considered as of two general divisions, viz:

(A) *Personal services.*—Consisting of— A. R., 730 and 732.

(1) Permanent employees (civilians); Rule 7—c. s. rules; Cir. 1, Q. M. G. O., 1909.

(2) Temporary employees (civilians); Cir. 1, Q. M. G. O., 1909; Rule 8, c. s. rules.

(3) Job employees (civilians); Cir. 1, Q. M. G. O., 1909; par. 12, sec. 1, Sched. A., c. s. rules.

(4) Extra-duty employees (enlisted men). A. R., 166 to 175, inclusive.

(B) *Nonpersonal.*—Consisting of services procured— A. R., 522.

(1) Under contract; A. R., 552-1.

(2) Under written proposal and written acceptance; A. R., 552-2.

(3) Under oral agreement (open market). A. R., 552-3; 554.

For the purpose of these instructions the services enumerated in these two general divisions (A and B) are subdivided into classes as follows:

28. *Class I.*—Includes all services (personal and nonpersonal) necessary for and incident to the supply, equipment, and shelter (except services of Class III, these instructions) of troops in the field and garrison, and transportation of the Army and its supplies, which can be anticipated, and therefore estimated for in advance of Clauses 1 and 4, Sec. A and Sec. B, par. 27. Apps. 3, 4, and 5.

the period for which required, and engaged by authority of the Secretary of War or the Quartermaster-General for the entire or definite part of a fiscal year at fixed or agreed rates of compensation, and for which apportionments of funds can be made by the Quartermaster-General.

Apps. 3,4,and 5.

29. *Class II.*—Includes services, personal and non-personal, similar to those included in Class I, and for repairs to public buildings (A. R., 1026), lighting, heating, water and sewer systems, fire-protection apparatus, roads, walks, wharves, drainage, and improvement of grounds, not included in the annual estimates therefor, the place where and period during which required can not be anticipated, but which may be necessary, authorized by Army Regulations, General Orders, or proper authority, and for the payment of which in the opinion of the Quartermaster-General apportionment of funds can be made.

Clauses 2 and 3, Sec. A, and clauses 2 and 3, Sec. B, par. 27.

30. *Class III.*—Includes all services required, as per annual estimates for—

A. R., 1021 to 1025, inclusive; App. 7.

(*a*) Repairs to public buildings, including plumbing, lighting systems and fixtures, and steam, hot-water, or hot-air heating apparatus within the buildings;

App. 7.

(*b*) Repairs to and maintenance of lighting and heating systems exterior to buildings, including central plants pertaining thereto;

App. 7.

(*c*) Repairs to and maintenance of sewer systems, including purification plants, and water systems, including reservoirs and pumping plants;

App. 7.

(*d*) Repairs to roads, walks, wharves, drainage, and improvement of grounds.

App. 7.

Based upon which, annual apportionments will be made for Class III services and Class B supplies.

Par. 248 (*g*).

31. *Class IV.*—Includes all other services, for which requests will be submitted through proper channels for the action of the Quartermaster-General.

APPORTIONMENTS.

Par. 10. Apps. 1 to 7, inclusive. Pars. 23, 24, 28, and 29.

32. *Object of.*—The object of apportionments is—

(*a*) To give to each department, command, or independent station, its proper proportion of the appropriations, for the purpose of procuring supplies and services of designated classes;

Pars. 2 and 3.

(*b*) To enable department and other authorities to do for troops in their respective commands that which has

heretofore been done by the office of the Quartermaster-General for the entire Army.

(*c*) Thereby giving to officers of the Quartermaster's Department an opportunity to perform duties and meet responsibilities in time of peace, similar to those that will be required of them in time of war.

33. Responsibility will consequently devolve upon these authorities to see that the troops are properly and promptly supplied with supplies of Classes A and B and furnished with services of Classes I, II, and III, that the published instructions are carried into effect, and for the observance of section 3 of the act of February 27, 1906.

A. R., 190–191, 751 to 754, inclusive.
Pars. 23, 24, 28, 29, and 87.
App. 8.

34. *When made and on what based.*—Apportionments of funds for supplies of Classes A and B, and services of Classes I, II, and III, will be made by appropriations or items, by the Quartermaster-General, as soon as practicable after approval of the army appropriation act, as follows:

App. 9.

(*a*) For Class A supplies, based upon the quantity and cost of such supplies furnished under the various items of the several appropriations during a preceding fiscal year, as shown by the quarterly report of cost.

Pars. 23 and 84, (*a*), (*b*), and (*c*).

(*b*) For Class B supplies and Class III services, annually, based upon the annual estimates for—.

Pars. 24, 30, and 84, (*d*), (*e*), (*f*), and (*g*).

(1) Repairs to public buildings, including plumbing, lighting systems and fixtures, and steam, hot water, or hot-air heating apparatus within the buildings;

A. R., 1021 to 1025, incl.
App. 7.

(2) Repairs to and maintenance of lighting and heating systems exterior to buildings, including central plants pertaining thereto;

App. 7.

(3) Repairs to and maintenance of sewer systems, including purification plants, and water systems, including reservoirs and pumping plants;

App. 7.

(4) Repairs to roads, walks, wharves, drainage, and improvement of grounds.

App. 7.

(*c*) For Class I services, annually or semiannually in the discretion of the Quartermaster-General, based upon estimates submitted for services of this class, or upon the cost thereof as determined from the records of the Quartermaster-General's office for the entire or definite part of a preceding fiscal year.

Par. 28.

(*d*) For Class II services, quarterly, on receipt from the offices concerned of estimates, based upon the cost of the services of this class furnished under the various items of the several appropriations during a preceding fiscal year.

Par. 29.

Pars. 24 and 30.

(*e*) For Class III services: To be included with Class B supplies.

Pars. 85 to 90, inclusive.

35. *How made.*—Chief and depot quartermasters and quartermasters of independent stations will be advised of the apportionments to their respective departments, depots, and stations for the several classes of supplies and services, by "Letters of apportionment." (Form 151.)

Par. 17; App. 10.

Par. 13.

ALLOTMENTS.

36. *Object of.*—The object of allotments is to give to each post and station its proper proportion of the apportionments made to departments and commands of which it is a part, and to inform the post or other authorities as to the amounts of funds within the limits of which supplies and services can be furnished their respective posts or stations. The total of allotments will in no case exceed the sum apportioned.

App. 8.

A. R., 751 to 754, inclusive.

37. *By whom made.*—Subject to approval of the proper commanders, allotments will be made by—

(*a*) Chief quartermasters to the headquarters,[a] posts, stations, and military commands of their departments, and recruiting stations whose accounts they settle.

(*b*) Depot quartermasters and quartermasters of independent stations to subordinate stations, recruiting, or other stations whose accounts they settle.

Pars. 23, 24, 28, 29, and 30; App. 9.

38. *When made and on what based.*—Allotments of funds for supplies of Classes A and B and services of Classes I, II, and III will be made by appropriation or items as soon as practicable after receipt of letters of apportionment, upon the same basis as the apportionments from which the allotments are made, as follows:

Par. 34.

Pars. 16 and 97.

(*a*) For Class A supplies, quarterly; a sufficient amount being held as a reserve from which to make additional allotments for this class of supplies to meet necessities which may arise, causing posts or stations to unavoidably exceed their original allotments.

(*b*) For Class B supplies and Class III services, annually.

(*c*) For Class I services, annually or semiannually.

Pars. 48, 49, 57, 101, and 102.

(*d*) For Class II services. The amount apportioned for services of this class to be held as a reserve and allotted only upon approval by proper commander of requisitions from subordinate posts, stations, or commands.

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[a] The headquarters of a territorial division or department will, for all purposes of these instructions, be considered as a post, of which the chief quartermaster is the quartermaster.

(*e*) For Class III services, to be included with Class B supplies, annually.

39. *How made.*—Post and other subordinate quartermasters will be advised of the allotments to their respective posts, stations, or commands for the several classes of supplies and services by "Letters of allotment" (Form 151), issued by chief, depot, and other quartermasters. Pars. 110 and 111. Par. 14; Apps. 46 to 51, inclusive.

NUMBERING.

40. For the purposes of this system of supply and to facilitate reference in connection therewith the following methods of numbering will be observed:

(*a*) *For the items of the appropriation.*—The items of each appropriation are numbered from 1 consecutively, preceded by the initial letters of the respective appropriations. Thus, the items of appropriation "Regular Supplies" will be R. S. 1, R. S. 2, etc.; of "Incidental Expenses," I. E. 1, I. E. 2, etc. Subdivisions of an item will be indicated by the item number followed by letters, as "R. S. 1a," "R. S. 1b," etc. App. 9.

(*b*) *For headquarters of departments and posts.*—Headquarters of departments and the posts and stations of departments are numbered by assigning a block of one hundred numbers to each territorial department. To headquarters of the departments are assigned the initial numbers and to the posts and stations (commencing with the one farthest east and proceeding west) the consecutive numbers of their respective blocks so far as necessary. App. 63.

(*c*) *For quartermaster's depots and independent stations.*—To these are assigned numbers within the blocks assigned to the territorial department in which they are situated, leaving a sufficient interval between the last post number and the first depot or independent station number to allow consecutive numbers for any new posts which may be established within the department in the future. App. 63.

(*d*) *For offices of constructing quartermasters.*—To these are assigned numbers between 1 and 99, preceded by the letter "C;" thus, C10. App. 63.

(*e*) *For recruiting offices.*—To these are assigned numbers between 1 and 99, preceded by the letter "R;" thus, R25. App. 63.

(*f*) *For letters of apportionment.*—Letters of apportionment will be given distinctive numbers as follows:

For departments.—The left-hand figure will be the digit representing the department's block of hundreds.

the two figures to the right will designate the fiscal year, following these the figure representing the quarter and the last the serial number of the letter for the quarter. Thus letter of apportionment No. 10921 would indicate: "1," Department of the East; "09," fiscal year 1909; "2," second quarter of the fiscal year, and "1," first letter of apportionment to the department.

For quartermaster's depots, independent stations and offices of constructing quartermasters, the above system will be followed, except that for the digit on the left indicating the department will be substituted the whole number assigned to depot, independent station, or office, the two figures following will designate the fiscal year, the next one the quarter, and the last the serial number of the letter for the quarter. Thus letter of apportionment No. 3990924 would indicate the Jeffersonville depot, fiscal year 1909, second quarter, fourth letter; No. R250913 would indicate recruiting station No. 25, fiscal year 1909, first quarter, third letter; No. C100934 would indicate the constructing quartermaster's office No. 10, fiscal year 1909, third quarter, fourth letter.

(*g*) *For letters of allotment.*—Letters of allotment issued by chief quartermasters to the posts, stations, and headquarters of their departments will be given a distinctive department number, on a system similar to that of the Quartermaster-General's Office for letters of apportionment, taking as the initial figure the distinctive post number. Thus, for the Department of the East, No. 1250931 would indicate post No. 125, fiscal year 1909, third quarter, first letter. Those issued to recruiting offices will be given a distinctive number, taking as the initial figure the recruiting station number in lieu of a post number; thus, R250911 would indicate the recruiting station R25, fiscal year 1909, first quarter, first letter. Should it be necessary for depot or other quartermasters to issue letters of allotment, these instructions as to numbering will be followed.

(*h*) *For requisitions.*—Each requisition submitted will bear the number of the post or station from which it originates, followed by a serial number for the requisition without regard to class. The serial number will begin with No. 1 for each fiscal year, the numbers of posts and headquarters are fixed. The post and serial number as written will form a combined, distinctive, identifying number (201–17) which will be referred to in all matters pertaining to the requisition.

41. Each headquarters of a department, and each post, station, and office to which a number is assigned will provide a rubber stamp bearing its number in gothic type followed by a dash, thus: 102—

PRICE LIST.

42. A price list of Class A supplies, and such Class B supplies as are usually carried in stock at depots, based on the cost thereof as stated in the quarterly reports of stock submitted by the several supply depots, will be published semiannually by the Quartermaster-General for use in the preparation of requisitions. When, as in the case of "assorted," etc., articles, reference is made in the list to catalogue, the catalogue price will be used. Cir. 6, Q. M. G. O., 1909.

43. When suitable supplies can be purchased locally at a price no greater than that stated in the price list, the local price will be stated in the requisitions. In all other cases the prices shown in the price list will be used. Par. 55.

44. Supplies issued on requisitions will be invoiced at prices as follows:

(*a*) At stock or cost price when this price is less than shown by price list.

(*b*) At price shown by price list when the stock or cost price is greater than that shown on requisition.

(*c*) At the depot's stock or invoice price, where, as in the case of "assorted," etc., articles, reference is made to a catalogue, or no price is stated in the list.

45. Depots and other designated supply points will keep a blotter or record of the losses on account of supplying stores at prices less than the cost thereof, and will submit to the Quartermaster-General, at the close of each quarter, the total, under each appropriation, of such losses.

FORMS, THEIR PREPARATION AND USE.

46. Form No. 151 is designed for use as follows: App. 10.

(*a*) For issuing letters of apportionment by the Quartermaster-General's Office. Apps. 34 to 44, inclusive.

(*b*) For issuing letters of allotment by all offices from which allotments are made. Apps. 46 to 51, inclusive.

(*c*) For keeping apportionment accounts in all offices to which apportionments are made. Apps. 34 to 44, inclusive.

(*d*) For keeping allotment accounts in all offices to and by which allotments are made. Apps. 46 to 51, inclusive.

Par. 95.

47. Form No. 151 is divided into two horizontal sections. The upper section is designated the "Credit side," and the apportionments or allotments, etc., are entered thereon as credits. The lower section is designated the "Debit side," and the liabilities and actual charges are entered thereon as debits. This blank will be punched for filing in loose-leaf binders and will be filed as herein provided.

REQUISITIONS.

48. Form No. 60 will be used in submitting requisitions for all supplies and services except those for which a special blank is provided. Requisitions for supplies and services will be prepared strictly in accordance with the classifications defined in paragraphs 22 to 31, inclusive. Supplies enumerated in Circular 6, Q. M. G. O., 1909, as Class A, under an item of any appropriation, will be considered and requisitioned for as Class A supplies under any other item or items of the same appropriation under which the purpose for which the supplies are required will properly place them.

Pars. 22 to 31, inclusive.
Cir. 6, Q. M. G. O., 1909.

49. A separate requisition, complete in itself, will be made for each class of supplies or services and for each of the designated depots or points of supply. Separate requisitions as to appropriations will not be required, but articles will be listed alphabetically under appropriations from which purchased, and the item of the appropriation to which chargeable will be noted in the column of remarks opposite the entry of the article.

Apps. 11 to 19, inclusive.

Apps. 11 to 19, inclusive.

50. If quantities of any article are required under several items of an appropriation, only one entry of the article in alphabetic order is required under an appropriation, the quantities thereof under each item being indicated opposite the article in column of remarks.

51. Requisitions for Class A supplies will be prepared as follows:

Par. 37.

(*a*) In quadruplicate[a] at posts and stations to which allotments are made. Three copies will be forwarded through proper channels to the chief, or other, quartermaster from whom allotments are received, and one retained.

Par. 35.

(*b*) In duplicate[a] at independent stations. One copy will be forwarded through commanding officer to the designated supply point, and one retained.

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[a] Where desired, one less copy may be made and a press copy retained.

52. Requisitions will be forwarded from the posts or stations where prepared at least thirty days prior to the beginning of the quarter for which the supplies are required.

53. The number of the Quartermaster-General's letter of apportionment, to which the cost of the supplies required for is to be charged, will be entered on the requisition when received by the chief, or other, quartermaster to whom the apportionment was made, for the posts and stations under his jurisdiction, and by the quartermaster of an independent station for his own requisitions at the time of preparing them. Par. 40 (*f*).

54. Quartermasters of independent stations will certify on their requisitions that the net balance of the apportionment for the period for which the requisition is submitted, under the appropriation involved, is sufficient to cover the estimated cost of the articles required for.

55. In the column for "Estimated cost" will be entered the cost of the articles as shown by the latest price list, the catalogue price, or the price at which the supplies can be purchased locally, as ascertained upon inquiry in local markets, if such price is no greater than the list price for articles equal in quality to those furnished from depots, and conforming generally to the standards or specifications of the Quartermaster's Department. Articles that can be purchased locally to advantage should be indicated by an asterisk or other identifying mark, with notation that the prices quoted are the actual prices in local market as ascertained upon inquiry. Pars. 42 and 43. Pars. 192, 193, and 199.

56. Where it is found that articles of Class B can not be purchased locally to advantage they may be secured from the designated depot or point of supply upon requisitions therefor, prepared in the manner above directed. Cir. 6, Q. M. G. O., 1909.

57. Requisitions for Class II services will be prepared and submitted in duplicate, and show in detail the kind of services and purposes for which required. If the services asked for are required immediately, are for a short period, and it is necessary that funds be transferred upon approval of the requisition, it should be so stated on the requisition. Where material and labor are both required in a job service, separate requisitions will not be submitted, but the material required and its cost will be shown separately from the services required and their cost Par. 29.

58. When the chief quartermaster approves a requisition for Class II services he will return both copies, or transmit proper extracts thereof, to the post quartermaster, with authority to engage the services and directions to report the cost, under each item of the appropriation, with return of one copy of the requisition (or extract) when the services authorized have been completed. At the same time the chief quartermaster returns the approved requisition, he will place to the credit of the post quartermaster the funds required for immediate payments, and so advise him.

A. R., 1015. Pars. 26 and 31.

59. Requisitions for Class D supplies and Class IV services will be prepared as follows:

(*a*) In triplicate [a] by all posts and stations subordinate to chief, or other, quartermasters. Two copies will be forwarded through proper channels to the office having jurisdiction over the stations submitting the requisitions, which office will make recommendations and forward both copies of the requisition to the Quartermaster-General for final action. One copy of the requisition will be retained by the post or station making same.

(*b*) In triplicate [a] by all independent posts or stations. Two copies will be forwarded through the post or station commander to the Quartermaster-General for final action, one copy being retained by the post or station making same.

A. R., 751 to 754, inclusive.

60. Chief, or other, quartermasters through whom these requisitions are transmitted will carefully scrutinize them and recommend supply only of such articles or services as in their judgment are absolutely necessary for the comfort and equipment of the troops concerned.

61. With a view to avoiding delays incident to correspondence, care will be taken in the preparation of requisitions to give detailed description, catalogue references and price (when selections are made from catalogue), sizes, dimensions, style and make of wagons, army ranges, stoves, etc., when parts therefor are required, and such other data as may be necessary to insure a clear understanding by the depot quartermaster as to what is required.

INVOICES AND RECEIPTS.—SUPPLIES.

62. *Invoices.*—The combination blank invoice and receipt (Form 117) now authorized will be used in transfer of all supplies.

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[a] Where desired, one less copy may be made and a press copy retained.

63. These forms will be prepared in quintuplicate by the officer supplying the stores and will be disposed of as follows:

(*a*) One invoice and two receipts forwarded by mail to the officer to whom the supplies are transferred on the date supplies are shipped.

(*b*) One invoice to the chief quartermaster of the department in which is located the post from which the requisition is submitted.

(*c*) One invoice to the Quartermaster-General to be marked plainly on face and brief thereof "Finance."

(*d*) For supplies furnished independent stations two invoices and two receipts will be sent to the quartermaster of the station and one invoice to the Quartermaster-General marked "Finance."

64. Invoices and receipts will be prepared to cover each lot of stores supplied on a requisition. Articles will be arranged in alphabetical order under the respective appropriations. The requisition number and the class to which the supplies invoiced belong will be entered in the upper right-hand corner of the face thereof. Apps. 20 to 27, inclusive.

65. On each invoice and receipt, and preceding the articles, will be entered the appropriation under which the supplies are furnished, and in the column of remarks will be noted the item or items of the appropriation to which the article is chargeable. These data will be obtained from the requisition to which the invoice pertains. Pars. 48 to 50, inclusive. Apps. 20 to 27, inclusive. App. 9.

66. In proper column will be entered the cost of the total quantity of each article invoiced and the total cost of all articles under each appropriation. Apps. 20 to 27, inclusive.

67. The number of packages and the numbers of the packages containing supplies covered by invoices should be noted on each invoice and receipt. Thus, 9 packages, numbers 1 to 9, inclusive. Circ. 15, Q.M.G.O., 1907.

68. Invoices covering partial shipments should have this fact noted thereon. On the last invoice should be noted that the requisition is completed so far as the depot or other supply point from which the supplies were furnished is concerned. Apps. 20 to 27, inclusive.

ANNUAL ESTIMATES.

69. Estimates will be prepared and submitted annually, in accordance with Army Regulations, General Orders, and instructions on blank forms, as follows: A. R., 751 to 754, inclusive. Pars. 24 and 30.

App. 28. (*a*) Repairs to public buildings, including plumbing, lighting systems and fixtures, and steam, hot-water, or hot-air heating apparatus within the buildings. (Forms 126, 126–a, and 126–b.)

App. 29. (*b*) Repairs to and maintenance of lighting and heating systems exterior to buildings, including central plants pertaining thereto. (Form 127.)

App. 30. (*c*) Repairs to and maintenance of sewer systems, including purification plants, and water systems, including reservoirs and pumping plants. (Form 110.)

App. 31. (*d*) Repairs to roads, walks, wharves, drainage, and improvement of grounds. (Form 120.)

Clause 1, Sec. A, pars. 27 and 28. (*e*) Amounts required for payment of authorized civilan employees (Class I services, personal.)

Clause 4, Sec. A, pars. 27 and 28. (*f*) Amounts required for payment of enlisted men on extra duty (Class I services, personal).

Sec. B, par. 27. App. 32. (*g*) Amounts required for payment for Class I non-personal services, such as light, heat, water, rentals, etc.

70. These estimates will show the kind of supplies and services and the estimated cost of same under each of the appropriations and will be submitted to the Quartermaster-General's Office in duplicate, one copy of which will be returned to the office submitting same, with letter of apportionment for the services.

71. Apportionments will be made for the purposes of these estimates based upon the reports and recommendations pertaining thereto, from which allotments will be made to posts and stations by chief or other quartermasters.

FUNDS.

A. R., 584 and 585. Pars. 32 and 36. Pars. 26 and 31. Par. 40 (*f*) and (*g*). Par. 223.

72. Funds will be supplied for purposes for which they are apportioned, allotted, or specifically authorized, and when furnished must be as a charge to an apportionment, allotment or specific authority, the number of the letter of apportionment, letter of allotment, or specific authority, under which the funds are required must be quoted on the estimate, except as provided for depot quartermasters for funds for replenishment of stock.

ESTIMATES OF FUNDS.

A. R., 751 to 754, inclusive; 1018. App. 33.

73. Estimates of funds will be prepared in duplicate on the prescribed blank (Form No. 28, as amended), the duplicate to be retained by the officer making the estimate and the original submitted as follows:

(*a*) To the Quartermaster-General: By all officers to whom apportionments are made; or to whom specific authority is given for the procurement of supplies or services not covered by a letter of apportionment; and by designated depots and supply points, for purchase of supplies for replenishment of stock.

(*b*) To chief and other quartermasters making allotments: By officers to whom allotments are made or to whom chief or other quartermasters transmit or quote specific authorities of the Quartermaster-General's Office for supplies or services other than those for which allotments are made.

74. Estimates of funds should be submitted at least once a month, but may be submitted oftener if necessary, a sufficient time in advance of the period for which required to insure the funds being on hand when payments become due.

75. Appropriations will be entered in the order in which they appear in the Army appropriation act as published in General Orders of the War Department. App. 9.

76. To avoid accumulation of funds in the hands of disbursing officers, only such funds as are required to meet current needs will be estimated for. A. R., 585 and 1018.

77. Quartermasters designated to settle accounts covering charges on bills of lading and transportation requests, and telegraph accounts, will, a sufficient time prior to the beginning of a fiscal year, submit to the Quartermaster-General estimate for funds in amount equaling the highest payment on account of such charges in any one month of the preceding fiscal year. G. O. 74, W. D., 1908. A. R., 1198. Pars. 240 to 247, inclusive.

78. Subsequent estimates of funds for purposes stated in the preceding paragraph should be limited to amounts necessary to meet outstanding charges, considering available funds on hand. Par. 107. Pars. 240 to 247, inclusive.

INVOICES OF FUNDS.

79. The blank invoice (Form No. 26) now authorized will be used in the transfer of funds, and will be prepared by the officer transferring funds and disposed of in accordance with instructions on the form. A. R., 643.

WORKING BALANCE.

80. A cash working balance based upon estimates of the amounts required under the respective appropriations

from which disbursements are currently made will be supplied each chief and depot quartermaster and to quartermasters who procure and furnish supplies or services for purposes other than the maintenance of their own offices.

81. Disbursements from the working balance can only be made for purposes authorized by the Quartermaster-General by letter of apportionment or other specific authority.

Pars. 73 (*a*) and 74.

82. The working balance will be maintained by funds supplied on estimates of funds submitted to the Quartermaster-General covering the amounts disbursed, quoting the number of the letter of apportionment, or date and number of the specific authority of the Quartermaster-General's office, on account of which the disbursement was made.

Par. 170.

83. The working balance is an advance of cash to enable quartermasters to promptly meet current obligations, thereby expediting the transaction of public business, and is subject to the call of the Quartermaster-General at any time. It is therefore essential that officers to whom working balances are furnished keep an accurate account with same, that they may know at all times its status. Every disbursement from the working balance is chargeable either to a letter of apportionment or to a specific authority of the Quartermaster-General, to which reference will be made in posting the amounts disbursed to the account with the working balance.

LETTERS OF APPORTIONMENT.

App. 10.

84. Letters of apportionment will be issued on Form 151, and will state as a credit the entire amount of funds, of each appropriation, available for the procurement of the classes of supplies and services specified, as follows:

Pars. 23 and 34 (*a*).

For Class A supplies.

App. 34. Par. 248 (*b*).

(*a*) For fuel, forage, and mineral oil, annually, sixty days prior to the beginning of each fiscal year.

App. 36. Par. 248 (*a*).

(*b*) For outer civilian clothing for discharged prisoners, quarterly, sixty days prior to the beginning of the quarter for which required.

App. 37. Par. 248 (*a*).

(*c*) For all other supplies of this class, quarterly, sixty days prior to the quarter for which required.

For Class B supplies and Class III services. Pars. 24 and 34 (*b*).

(*d*) For repairs to public buildings, including plumbing, lighting systems and fixtures, and steam, hot water, or hot-air heating apparatus within the buildings, annually, sixty days in advance of the fiscal year concerned. App. 38. Par. 248 (*d*).

(*e*) For repairs to and maintenance of lighting and heating systems exterior to buildings, including central plants pertaining thereto, annually, sixty days in advance of the fiscal year concerned. App. 38. Par. 248 (*d*).

(*f*) For repairs to and maintenance of sewer systems, including purification plants, and water systems, including reservoirs and pumping plants, annually, sixty days in advance of the fiscal year concerned. App. 38. Par. 248 (*d*).

(*g*) For repairs to roads, walks, wharves, and drainage and improvement of grounds, annually, sixty days in advance of the fiscal year concerned. App. 38. Par. 248 (*d*).

For Class I Services. Par. 28.

(*h*) Personal, civilian, semiannually, forty-five days prior to the beginning of the period covered by the apportionment. Clause A, sec. 1, par. 27. App. 39. Par. 248 (*c*).

(*i*) Personal, extra duty, annually, forty-five days prior to the beginning of the fiscal year. Clause A, sec. 4, par. 27. App. 40.

(*j*) Nonpersonal, for the purchase of light, heat, and water, for rentals, for the hire of telephones, etc., drayage, etc., annually, forty-five days prior to the beginning of the fiscal year. Clause B, par. 27. App. 41. Par. 248 (*c*).

(*k*) Nonpersonal, for subscriptions to newspapers and periodicals, annually, sixty days prior to the beginning of the fiscal year. Clause B, par. 27. Par. 248 (*c*).

(*l*) Nonpersonal, for transportation charges on bills of lading and transportation requests, annually, thirty days prior to the period for which required. Clause B, par. 27. App. 42.

(*m*) Nonpersonal, for settlement of telegraph accounts, annually, thirty days prior to the period for which required. Clause B, par. 27. App. 42.

(*n*) Personal, for apprehension of deserters, quarterly, thirty days in advance of the quarter for which required. A. R., 120. Clause A, sec. 3, par. 27, and par. 146. App. 43. Par. 248 (*e*).

(*o*) Personal, donations to discharged prisoners, quarterly, thirty days in advance of the quarter for which required. App. 36. Par. 248 (*f*).

(*p*) *Class II services*, quarterly, thirty days prior to the beginning of the quarter for which required. Par. 29. App. 44. Par. 248 (*c*).

Par. 30.
App. 38.
Par. 248 (*d*).

Class III services.

(*q*) Included with Class B supplies.

A. R., 518, 522, and 523.
Par. 248 (*h*).

(*r*) For all supplies and services contracted for, after advertisement, under proper authority, not included in above apportionments, upon award of contract.

Par. 248 (*h*).

(*s*) Special apportionments for supplies and services not included in, or provided for by, any of the above apportionments.

Pars. 11 and 35.

85. Letters of apportionment will be prepared and disposed of as follows:

Apps. 34 to 44, inclusive.

(*a*) In triplicate, for all apportionments to offices from which allotments are made, the original and duplicate copies being forwarded to the office to which the apportionment is made, and the triplicate copy retained in the office of the Quartermaster-General.

(*b*) In duplicate, for all apportionments to offices from which allotments are not made, the original copy being forwarded to the office to which the apportionment is made, and the duplicate copy retained in the office of the Quartermaster-General.

86. There will be but one letter of apportionment issued for a specific purpose for the period for which the apportionment is made. Any additional amounts apportioned will be covered by supplemental letters, reference being made to the number of the original letter of apportionment.

App. 45.

A. R., 584.
Pars. 32 to 35, inclusive.
Apps. 1 to 8, inclusive.
Cir. 6, Q. M. G. O., 1909.

87. The amounts apportioned will not be used for any supplies or services other than those of the classes specified and for which apportionments were made, except as provided for herein, nor will they be exceeded except to meet exigencies [a] of the service, of which full explanation will be required.

APPORTIONMENT ACCOUNT.

App. 10.

88. The letter of apportionment (Form 151) becomes the *apportionment account* upon receipt in the office to which the apportionment is made. A separate account will be kept for each apportionment on the form received as a letter of apportionment, the amounts having been entered thereon as credits by the Quartermaster-General's Office.

Line 1, Apps. 34 to 44, inclusive.

[a] An exigency can not be created by the simple certificate of a public officer that it exists. An exigency involves a state of pressing necessity so great that the public interests would be prejudiced if the contemplated purchase was not made. (3 Dig. Compt. Dec., 286.) The term "public exigency" refers to an exceptional and urgent necessity requiring the immediate performance of the work or service. (Ibid., 328.)

89. Other credits are additional apportionments, of which the office to which they are made will be advised by office letter, stating the number of the letter of apportionment to which the additional apportionment pertains, and the amount apportioned under each of the appropriations concerned. Upon receipt of an additional apportionment, the date and Quartermaster-General's office number of the letter will be entered in proper columns with brief note as to why, or purpose for which, the increase in apportionment was made, and the amounts entered under proper appropriations. App. 45. Line 2, App. 34, and line 4, App. 40.

90. Should additional troops be transferred to a department, an additional apportionment will be made by the Quartermaster-General, which should be taken up on this record as a credit. Should troops be transferred from a department and not replaced, corresponding deduction will be made in the next apportionment to the department by the Quartermaster-General.

DEBITS.

91. The debits of an apportionment account may be considered as of two classes:

(*a*) Those incident to allotments. Lines 5 to 13, Apps. 34; 5 to 9, App. 36; 5 to 12, App. 37; 5 to 14, App. 38; 5 to 10, Apps. 39, 40, and 41, and 5 to 12, App. 44.

(*b*) Those resulting from transactions incident to the procurement of supplies and services for which the apportionment is made. Lines 5 to 9, Apps. 42 and 43.

92. Debits of the first class (*a*) arise in offices of the chief and other quartermasters to which apportionments are made, for allotment to posts and stations subordinate thereto, for purposes as stated in the letters of apportionment. As the amounts allotted to the several posts and stations are determined or fixed by the office making the allotments, the amounts so allotted are definite, and therefore actual charges, and will be entered in the debit column under each appropriation. Apps. 34 to 41, inclusive.

93. Upon receipt of the letter of apportionment (in duplicate) the amount to be retained as a reserve under each appropriation (as in the case of Class A supplies, Class I services, extra duty, Class B supplies, and Class III services, etc.) will be determined upon and deducted from the amount apportioned under the respective appropriations. The balance of the apportionment under each appropriation will then be allotted to the posts and stations Par. 16. Line 3, Apps. 36, 37, 38, and 40; line 9, App. 36; line 11, App. 37; line 15, App. 38; and line 10, App. 40. Pars. 36 to 39, inclusive. Lines 5, 6, 7, and 8, App. 36.

Lines 5 to 10, inclusive, App. 37.
Lines 5 to 14, inclusive, App. 38.
Lines 5 to 9, inclusive, App. 40.
Par. 84.

under the jurisdiction of the office to which, and for the period for which, the apportionment is made, taking into consideration the cost during the corresponding period of a preceding fiscal year as shown by quarterly reports of cost, changes in strength of garrison, and such other conditions as may affect the needs of the individual post.

Apps. 34 to 41, inclusive, and App. 44.

94. These allotments having been determined upon, will be posted as debits on the apportionment account and on the duplicate copy of the letter of apportionment, as directed in the following paragraph.

95. Names of the posts and stations will be entered in proper column in alphabetic order, and the amounts allotted under the respective appropriations on the same line as the name of the post to which allotted. The date and number of the several letters of allotment will then be entered in the columns headed "Date" and "Voucher or L/A No." opposite the names of the posts, respectively. The amounts fixed upon as a reserve under each appropriation will be entered as an unallotted balance under proper appropriations, the account closed, and the unallotted balance under the several appropriations taken up on the credit side as such, for use as a reserve with which to meet requests for additional allotments from posts and stations under the supervision of the office to which the apportionment is made.

Lines 5 to 10, App. 37.
Par. 110.
Line 11, App. 37.
Line 12, App. 37.
Line 3, App. 37.
Line 12, App. 40.

Par. 47.

The duplicate letters of apportionment thus completed will be returned to the office of the Quartermaster-General and the originals retained in the office to which addressed, and filed in loose-leaf binder provided for that purpose.

96. Debits of the second class (*b*) arise in offices of quartermasters to which apportionments are made for procurement of supplies and services for use of their own offices. They consist of liabilities and actual charges similar to those pertaining to an allotment account at a post and are posted as directed for post allotment accounts.

Apps. 42 and 43.
Pars. 116 to 124, inclusive.

UNALLOTTED BALANCE OF AN APPORTIONMENT.

Pars. 16, 38 (*a*), 97.

97. The unallotted balance of an apportionment constitutes a *reserve*, under the several appropriations involved, of the apportionment to which it pertains, from which additional allotments will be made when, in the opinion of the department authorities, the needs of the service warrant such action.

Par. 164.

98. When an additional allotment for supplies or services is authorized, the chief or other quartermaster by whom the allotments were made will enter on the debit

side of the proper apportionment account the name of the post to which the additional allotment is made, and in the debit column under each appropriation, if more than one appropriation is involved, the amounts allotted. The amounts thus entered become an actual charge against the amount shown on credit side of apportionment account as unallotted balance.

Line 12, App. 40.

Line 3, App. 40.

99. The post requiring the additional amount will be advised by letter that the amount allotted in the original letter of allotment (quoting number thereof) is increased by the amounts stated under each appropriation In the date column will be entered the date of the letter authorizing the increase, and in column designated "Voucher or L/A No." the C. Q. M. O. No. of the letter.

App. 52.

Line 2, App. 56.

100. Should a chief quartermaster, by reason of reduction of garrison or other cause, decide to reduce an allotment made a post, he will advise the post by letter of the reduction, stating the appropriations and amount under each, by which the original letter of allotment (stating number) is reduced, and will take up, on credit side of proper apportionment account, under each appropriation the amount of the reduction as a credit to the reserve fund account, making a corresponding charge (in debit columns) on the allotment account of the post concerned.

Pars. 36 and 90.

Line 4, App. 40.

Line 32, App. 57.

CLASS II SERVICES, APPORTIONMENT ACCOUNT.

App. 44.

101. Apportionments for Class II services will be held as a *reserve*, from which to make allotments to posts and stations for payment for services of Class II, and to meet emergencies which may arise, and will be allotted only upon receipt of requisitions for specific services of this class, for which no provision is made by allotment for Class I services and Class A supplies at the post or station from which the requisitions are received, and which, in the opinion of the chief quartermaster, are considered proper and necessary, and are approved by the department commander.

Par. 29.

Par. 16.

Pars. 48, 49, and 57.

Par. 38 (*d*).

102. Chief quartermasters, depot quartermasters, and quartermasters of independent stations settling accounts of recruiting stations, and to whom apportionments are made for this class of services, for recruiting stations assigned to them, respectively, will determine as to the necessity for services of this class when requisitions therefor are received, and take final action thereon.

Par. 38 (*d*).

Par. 237.

Pars. 202 and 239.

103. Upon approval of requisitions for services of this class, letters of allotment will issue in duplicate, the credit side thereof showing amount authorized under each appropriation, reference being made to the requisition number upon which allotment is based. The funds transferred will be entered in "Liability" column under each appropriation as a charge against the allotment, with notation in proper column as to date and number of requisition or estimate of funds, on account of which the allotment was made. On receipt of an invoice of funds, the post quartermaster will post the amount thereof as a liability, on the allotment account under which the funds are furnished.

Line 1, App. 51.

Pars. 116 and 117.

APPORTIONMENT ACCOUNT.—TRANSPORTATION AND TELEGRAPH.

104. The apportionment account for these services will be kept on Form 151, on the debit side of which three columns will be used to record transactions under the apportionments, two of the columns for liability charges and the third column for actual debits, designated as follows:

App. 42.

(*a*) For the transportation account:
First column.—Funds received.
Second column.—Transportation charges.
Third column.—Payments.

(*b*) For the telegraph account:
First column.—Funds received.
Second column.—Telegraph charges.
Third column.—Payments.

105. In the first liability column of the respective accounts will be entered the amount of funds supplied on estimate and chargeable to the letter of apportionment for each service. In the second liability column will be entered:

Line 5, App. 42.

(*a*) In the transportation account, the cost of transportation as shown by the monthly report of transportation charges.

Line 7, App. 42.

(*b*) In the telegraph account, the charges submitted by the telegraph companies, after they have been verified.

Line 6, App. 42.

106. In the debit column of the respective accounts will be entered the payments made on account of transportation or telegraph charges.

Lines 8 and 9, App. 42.

107. The difference between the total amount of "payments" and "charges" will represent the value of unpaid

Pars. 77 and 78.

accounts on hand: the difference between total amount of "payments" and "funds received" will represent the funds on hand available. The difference between funds on hand available and value of unpaid "charges" will represent the amount of funds that should be asked for on estimate of funds.

108. If at the close of the fiscal year it is found that the total of the liability column, designated "charges," for either account exceeds the amount apportioned for payment of transportation or telegraph accounts, respectively, report will be made to the Quartermaster-General of the amount in excess, and which account, in order that an additional apportionment may be made.

109. The letters of apportionment for this class of service will remain open after the close of the fiscal year for which issued until all liabilities by reason of unpaid accounts pertaining to the fiscal year covered thereby are settled.

LETTERS OF ALLOTMENT.

110. Letters of allotment are issued on Form 151 to cover allotments of funds for the specific purposes for which the funds were apportioned, as indicated by the letter of apportionment on which the letters of allotment are based. App. 10. Pars. 36 to 39, inclusive, and 84.

111. Letters of allotment will be prepared in duplicate for each post and station, the original forwarded to the post to which addressed and the duplicate retained in the office of the chief quartermaster and filed in loose-leaf binder as the *allotment account* with the post concerned. Par. 39. Apps. 46 and 53, 47 and 54, 48 and 56, 49 and 57, 50 and 58, 51 and 59.

ALLOTMENT ACCOUNT.

112. The letter of allotment (Form 151) becomes the *allotment account* upon receipt by the office to which the allotment has been made. A separate account will be kept for each allotment on the form received as a letter of allotment, and by which the allotment is made, as follows: See apps. cited for par. 111.

(*a*) By chief quartermasters for department headquarters, each post and station of the department, and for each of such other posts or stations to which allotments are made by them. Apps. 46, 47, 48, 49, 50, and 51.

(*b*) By depot and other quartermasters for each post or station to which allotments are made by them. See apps. cited for par. 112 (*a*).

Apps. 53, 54, 56, 57, 58, and 59.

(*c*) By quartermasters of posts and stations for allotments received by them.

CREDITS.

See lines 1 of apps. cited for par. 112 (*a*) and (*c*).

113. The credits on this account consist of the amounts allotted under each appropriation, which are entered on the letter of allotment as such, by the chief, or other, quartermaster by whom the allotments are made and the letter of allotment issued.

Lines 2, Apps. 46, 48, 49, 53, 56, and 57, and App. 52.

114. Other credits are additional allotments, of which the office to which they are made will be advised by the chief or other quartermaster making them, by letter, stating the number of the letter of allotment to which the additional allotments pertain and the amount allotted under each of the appropriations concerned.

See citations for par. 114.

115. Upon receipt of a letter advising of an additional allotment, the date and C. Q. M. O. number (or corresponding number of office from which received) of the letter will be entered in columns headed "Date" and "Voucher or L/A No.," respectively, with brief notation on same line in proper column as to why, or purpose for which, the increase in allotment was made, and the amounts so allotted entered under proper appropriation.

DEBITS.

Apps. 46 to 51, inclusive, and 53 to 59, inclusive.

116. The debits of an allotment account are those resulting from transactions incident to the procurement of supplies and services for which allotments are made. They consist—

Par. 103.

(*a*) Of liabilities, the amounts of which are entered in the column headed "Liability," as indicated by requisitions for supplies; invoices of funds for services of civilian employees; invoices of funds for services of extra-duty men; invoices of funds for services, nonpersonal; savings from funds furnished for purchase of supplies or procurement of services; transfer or discontinuance of employees; reduction of allotments; requests on contractors for deliveries of supplies under contracts; reductions in contracts for supplies, etc.

(*b*) Of actual charges, the amounts of which are entered in column headed "Debit," as indicated by invoices transferring supplies on requisitions; vouchers covering purchase of supplies by local quartermaster for supply on requisition; pay roll of civilian employees; transfer of employees from posts and discontinuance of services;

reduction in allotment; pay roll of extra-duty men; vouchers covering payment of nonpersonal services under contract, leased or hired; reduction of contracts for supplies; vouchers covering payments for supplies delivered under contract or purchased; vouchers covering services by the job; vouchers covering repairs to public buildings (job services, contract or otherwise), etc.

POSTINGS.

117. The debits of an allotment account, to which reference is made in preceding paragraph, should be posted to the proper account immediately upon completion or receipt of requisitions, invoices, vouchers, etc., upon which the charge is based, by entering the date of the requisition, voucher, invoice, etc., in column headed "Date;" number of the requisition, voucher, invoice, etc., in column headed "Voucher or L/A No.;" brief description or notation of requisition, voucher, invoice, etc., giving the class of supplies, invoicing office, etc., in the proper column; the estimated cost of the supplies, etc., in column headed "Liability," and the actual cost of the supplies, etc., in column headed "Debit," under each appropriation involved, as shown by the following examples: Par. 103.

118. *Requisitions for supplies* (Form 60), prepared in accordance with paragraphs 48 to 61, inclusive, these instructions: Lines 5, 6, 7, 8, 9, and 22, App. 46; 5, 6, 7, 10, 13, and 14, App. 46; 5 6 7, 8, 9, and 22, App. 53; 5, 6, 7, 10, 13, and 14, App. 54; line 5, App. 55.

(*a*) The date of the requisition in date column.

(*b*) Number of the requisition in column designated "Voucher or L/A No."

(*c*) Brief description or notation of requisition, giving class of supplies, period, and fiscal year for which required, etc., in proper column.

(*d*) The estimated cost of the supplies as shown by the requisition, in column headed "Liability," under each appropriation involved.

119. *Invoices*, received from a depot or other point of supply, transferring supplies on requisitions (Form 117), prepared in accordance with paragraphs 62 to 68, inclusive, these instructions. Lines 8, 9, 11, 12, 15, 18, 19, 20, App. 47; 5, 8, 10; 11, 12, 13, App. 48, 5 to 15, inclusive, App. 49; 5 to 10, inclusive, App. 50; 5 and 6, App. 51; 8, 11, 12, 15, 18, 19, 20, App. 54; 6, 10, 12, 16, App. 55; 5, 14, 16, 18, App. 56; 5, 7, 11 13, 15, 17, 19, 21, 23, 25, App. 57; 5, 12, 19, App. 58; 5 and 10, App. 59.

(*a*) The date of the invoice in the date column.

(*b*) Number of the invoice in column designated "Voucher or L/A No."

(*c*) Brief notation indicating the invoicing office, number of the requisition on which the supplies are furnished, etc., in proper column.

(*d*) The actual cost of the supplies as shown by the invoice, in column headed "Debit" under each appropriation involved.

Lines 14 to 21, App. 46; 16 and 17, App. 47; 14 to 22, App. 53; 16 and 17, App. 54; 7, 8, 9, 13, 14, 18, App. 55; 6, 10, 15, 17, 19, App. 56; 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, App. 57; 6 to 11, 13 to 18, 20 to 25, App. 58; 6 and 7, App. 59.

120. Other vouchers, etc., are posted in a similar way.

121. When a requisition is entirely completed and proper debit entries pertaining thereto have been made in the post allotment account, the entry of the liability amount of the completed requisition, and the debit amounts pertaining to that requisition, should be checked, to indicate that the requisition has been completed, and that the liability charge by reason of such requisition has been replaced by an actual debit.

122. The post allotment accounts covering allotments for a given period should be kept open until all requisitions entered therein have been completed or otherwise finally disposed of.

123. Should supplies be transferred from one post to another within a department to fill requisitions, their cost will be charged against the allotment of the post supplied and the department reserve credited with a like amount.

124. Should employees be transferred from one post to another within a department, the allotment for services of the post to which the employees are transferred will be increased and that of the post from which they are transferred will be decreased accordingly, and the proper entries will be made on the "Allotment accounts" of the posts concerned to show the transactions.

SAVINGS.

Pars. 17 and 180.

125. If after the close of a quarter or period covered by an allotment the total debits, plus the estimated cost of unfilled requisition liability, is less than the total amount allotted under the respective appropriations, the difference will be reported, by letter, as savings, to the office making the allotments, reference being made in each case to the letter of allotment under which the savings have accrued.

126. The amount of savings accruing under an allotment for Class A supplies, other than fuel, forage, etc., and citizens' outer clothing for discharged prisoners, will, when ascertained, be immediately taken up as credits on allotment account for Class A supplies for the period following that during which the savings accrue; and the respective allotment accounts under which the savings have accrued will be debited with the amount of such

savings, with notation in proper column as to the allotment account on which the savings have been taken up as credits. Savings for the fourth quarter of a fiscal year will be reported, but not carried forward as a credit. Pars. 125 and 127.

127. Upon receipt, in the office making allotments, of reports of savings on account of Class A supplies, other than fuel, forage, etc., and citizens' outer clothing for discharged prisoners, the amounts thereof will be debited in proper columns in apportionment accounts, and in allotment accounts of posts for the period to which the savings pertain, and credited on corresponding accounts for the ensuing period, report thereof being made to the Quartermaster-General, showing the amount of savings under each appropriation, and reference being made to the number of the letter of apportionment under which the savings have accrued, and to the number of the letter of apportionment to which the savings have been credited. Par. 126

128. When the entire amount of funds furnished for the payment of employees, extra-duty men, Class II services, purchase of Class A supplies, or other purposes, is in excess of the actual payments for such services and purchases for the period for which furnished, the balances remaining on hand will be considered as savings and charged as liabilities on allotment account for Class I services, personal, civilian employees, to be used in making payments to this class of employees, for services during the ensuing period. Lines 6 and 7, App. 18; 7 and 8, App. 56. Par. 126.

129. In making these postings, notations should be made in proper column showing the specific sources from which the savings were made. Par. 128.

130. In submitting estimate of funds for the ensuing period the amounts thus taken up as a liability on allotment account for Class I services, personal, civilian, must be shown on the estimates as cash balance available for Class I services. A. R. 585 and 1018. Par. 76. Par. 126.

131. Similar action will be taken by quartermasters of independent stations and depots as to savings accruing under apportionments made their offices.

FUEL, FORAGE, STRAW, AND MINERAL OIL. Par. 23.

132. So far as practicable, fuel (Items R. S. 8, 9, 10, 14, 17; I. E. 32; A. T. 40a, 41a; W. and S. 1); forage (Item R. S. 24); bedding (Item R. S. 25); and mineral oil (Item R. S. 9a), will be purchased under contract, as A. R. 753, 754.

A. R., Art. LI. provided in paragraph 559, Army Regulations, for which purpose specific apportionments will be made, based upon awards of contracts made by chief, or other, quartermasters, an abstract of which will be forwarded to the Quartermaster General when awards are made.

Par. 84 (a).

133. Apportionments will cover 100 per cent of the cost of the supplies, as shown by the abstracts of awards received in the office of the Quartermaster-General, and will be allotted to the posts in amounts sufficient to cover 100 per cent of the cost of the fuel, forage, straw, and mineral oil, for which contracts have been made at the respective posts.

134. Quartermasters charged with the receipt of these supplies under contract will make timely requests (which for the purpose of identification in accounting should be numbered serially) on contractors, for deliveries in such quantities and at such times as may be necessary to meet the needs of the service, copies of which requests will be forwarded to the chief quartermaster at the same time the original request is sent to the contractor.

Lines 5 to 9, inclusive, Apps. 46 and 53.

135. The money value of the supplies so requested will be entered on debit side of the account as a liability against the amount allotted for the kind of supplies covered by the request, reference being made to the serial number thereof, and the actual cost of supplies, as shown by the vouchers covering deliveries under contracts, will be entered as a debit against the allotment.

Lines 14 to 21, inclusive, Apps. 46 and 53.

136. Each voucher issued to cover deliveries of fuel, forage, etc., under a request, should bear reference to the request number, and the voucher covering the final delivery should show in addition thereto notation that the request has been completed. When entry of such vouchers is made on the debit side of the allotment account, the number of the request to which the voucher pertains will be entered in proper column, following the brief particulars of the voucher.

Lines 14 to 21, inclusive, Apps. 46 to 53.

137. When a contract for fuel, forage, straw, or mineral oil is increased, the amount of the increase will be taken up on the credit side of the allotment account, under the appropriation and kind of supplies to which the increase pertains, and the date and office number of the communication authorizing the increase, and particulars, entered.

Line 2, Apps. 46 and 53.

138. When a contract for fuel, forage, straw, or mineral oil is reduced, the date and office number of the communication directing the reduction, particulars as to the contract and percentage of the reduction, and the money value of the reduction, will be entered on the debit side of the allotment account. The money value of the reduction will be entered under each kind of supplies and each appropriation to which chargeable, in both the liability and debit columns. Lines 10, 11, 12, and 13, Apps. 46 and 53.

139. The apportionment of 100 per cent of the cost of fuel, forage, straw, and mineral oil contracted for will generally be sufficient to provide all such supplies without increases of apportionments by the Quartermaster-General.

RECORD OF INCREASES AND DECREASES OF CONTRACTS FOR FUEL, FORAGE, STRAW, AND MINERAL OIL.

140. In order that the chief quartermaster may know the amount available under each appropriation of the apportionment for fuel, forage, straw, and mineral oil to provide for increases in excess of 100 per cent of contracts, a record of such increases and decreases will be kept on form 151, and will be filed in loose-leaf binder immediately following the apportionment account for fuel, forage, etc. App. 35.

141. On the credit side of this account will be entered, by the chief, or other, quartermaster to whom the apportionment is made, under each appropriation, the amounts apportioned for the several kinds of supplies. Lines 2, 3, and 4, App. 35.

142. On the debit side of the account will be entered the increases and decreases of contracts as they occur. Lines 5 to 12, inclusive, App. 35.

143. The amounts of the decreases of contracts under each appropriation become credits from which additional allotments on account of increases in excess of 100 per cent of contract and not exceeding the maximum increase stipulated for may be made.

144. These credits should not be considered as available only to cover increases of contracts for the particular kind of supply under which the credit accrued, but as applicable to cover increases of contracts for the several kinds of supplies under each appropriation covered by the letter of apportionment and under which credits have accrued, *i. e.*, a credit accruing from fuel (R. S.) can be used to cover increases in forage, etc. (R. S.). A. R. 602.

145. If credits accruing on account of decreases of contracts are not sufficient to meet required increases in

excess of 100 per cent thereof, chief, or other, quarter-
Line 2, App. 34. masters will advise the Quartermaster-General of the kind of supplies, the percentage of increase, the appropriation under which, and amount of additional funds required, based upon which an additional apportionment will be made by the Quartermaster-General and allotted by chief quartermasters.

REWARDS FOR APPREHENSION OF DESERTERS.

A. R., 120. Clause A, sec. 3, par. 27 and par. 84 (*n*).

146. The apprehension and delivery of deserters (Item I. E. 24) is a personal service of Class I, and apportionments for the payment of rewards therefor will be made quarterly, based upon the cost of such services during a preceding fiscal year.

App. 43.

147. These apportionments will not be allotted to posts by chief quartermasters, but will constitute a basis on which to estimate for funds for payment of rewards for apprehension of deserters.

148. In addition to the funds covered by letter of apportionment, chief quartermasters will be furnished an
Pars 21, and 80 to 83, inclusive. amount in cash from which they will, immediately on receipt thereof, transfer to, and place to the credit of, the quartermaster of each garrisoned post an amount not less than $100, to be set aside and held by the quartermaster receiving same for use only in payment of rewards for the apprehension of deserters, in compliance with the requirements of General Orders, No. 59, War Department, 1906.

149. That the chief quartermasters may at all times have funds on hand from which to reimburse the working balances of posts, a sufficient amount (say 50 per cent) of the total of the working balances, appropriation "Incidental expenses," of the posts in the several departments will be set aside by the respective chief quartermasters from their general working balances and held for this purpose.

150. Whenever payment is made by a post quartermaster of reward for apprehension of a deserter, he will immediately advise his chief quartermaster by telegraph of the amount paid. The chief quartermaster will consider all such telegrams as estimates of funds, will at once place to the credit of the quartermaster concerned, from his working balance, an amount equaling the amount reported disbursed by the post quarter-

master, and advise the post quartermaster, by telegraph, of the amount thus supplied, which will be entered by the chief quartermaster on the debit side of the apportionment account in the debit column as a charge against the apportionment, entering in proper columns the date and chief quartermaster's office, number of telegram, and the name of the post to which the funds were supplied. Lines 5 to 16, inclusive, App. 43.

151. The chief quartermaster will reimburse his working balance by submitting to the Quartermaster-General estimate of funds, quoting in the estimate the proper Quartermaster-General's Office letter of apportionment number. Par. 82.

152. If, after expiration of the period for which an apportionment for this purpose is made, an unexpended balance of the apportionment remains, the amount of such balance will be reported to the office of the Quartermaster-General and the account closed.

DONATIONS TO DISHONORABLY DISCHARGED PRISONERS.

153. The payment of donations to dishonorably discharged prisoners is considered as for a Class I personal service, for which apportionments will be made quarterly, based upon estimates submitted by chief or other quartermasters. These estimates should cover the probable number of prisoners entitled to a donation that will be discharged during the period, and be forwarded so as to reach the office of the Quartermaster-General not later than thirty days in advance of the quarter for which required. Pars. 28 and 84 (o).

154. Apportionments for this class of services will be made on Form 151. Allotments will be made to posts in amounts reported by the posts as being required. Should an unallotted balance remain, the amount thereof will be carried to the credit side of the apportionment account for use as a reserve, from which to make such additional allotments as may be necessary. Should an unexpended balance remain at the end of the quarter for which the apportionment was made, the amount of such balance will be reported to the Quartermaster-General's office as soon as practicable after the end of the quarter. App. 36.

HARBOR BOATS.

155. Funds for the procurement of supplies and services for vessels of the harbor-boat service, Quartermaster's Department, will be included in apportionments made— Par. 23, and Circ. 6, Q. M. G. O., 1909. Pars. 28, 29, and 84 (c), (h), and (p).

(*a*) To chief quartermasters for harbor boats under their immediate direction and at posts subordinate to their offices.

(*b*) To depot quartermasters and quartermasters of independent stations for harbor boats under their direction.

Pars. 48 to 61, inclusive. App. 12.

156. Separate requisitions for supplies and services for harbor boats should be made, the name of the boat or boats for which the supplies are required being shown on the requisitions.

Line 6, apps 47 and 54.

157. When entries of liability charges on account of such requisitions and of actual debits from invoices are made in the allotment account, the name of the boat or boats for which the supplies are required should appear in the column in which particulars of requisitions and invoices are entered.

App. 60. Pars. 184 to 189, inclusive.

158. Chief quartermasters will require separate cost record, of supplies and services furnished, kept for each harbor boat, under their immediate direction, and at posts of the department at which harbor boats are employed.

159. Depot quartermasters and quartermasters of independent stations will keep the same record for harbor boats employed under their direction.

UNITED STATES ARMY MINE PLANTERS AND CABLE STEAMERS.

Pars. 234, 235, and 236. Pars. 11, and 32 to 35, inclusive. Par. 23. Circ. 6, Q. M. G. O., 1909. Pars. 12, 28, 29, and 84 (*c*), (*h*), and (*p*). Pars. 184 to 189, inclusive. App. 60.

160. The United States mine planters and cable steamers (except the transport *Burnside*) will, for the purposes of these instructions, be considered as independent stations, and separate apportionments for the procurement of supplies and services will be made to each by the Quartermaster-General. Apportionment accounts and cost records will be kept and requisitions prepared and submitted as directed in these instructions for quartermasters of independent stations.

Pars. 48 to 61, inclusive. Par. 8, Regulations for mine planters. Par. 23; Circ. 6, Q. M. G. O., 1909.

161. Quarterly requisitions for supplies for mine planters and cable steamers will, as a rule, cover all Class A supplies that will be required by the respective vessels in the quarter for which the requisitions are submitted.

Par. 22, Regulations for mine planters.

162. Should quartermaster's supplies for the detachment of enlisted men on duty on such vessels be required at any time while the vessel is away from its home station, such supplies will be obtained on regular requisition at

any convenient post. The quartermaster upon whom such requisitions are made will furnish such of the supplies as may be on hand and will invoice them to the quartermaster of the vessel making the requisition, forwarding one copy of the invoice to the Quartermaster-General, through the chief quartermaster of the department. The quartermaster of the mine planter or the cable steamer, as the case may be, upon receipt of invoice covering supplies, will make proper charges in his allotment account and cost record.

163. Should the apportionment to the mine planter or the cable steamer be exhausted, when requisitions referred to in paragraph 162 are submitted, the quartermaster of the vessel concerned will, immediately upon receipt of invoice covering the supplies, inform the Quartermaster-General of the cost of same, with request for an additional apportionment and statement as to the necessity for the supplies. The amount of such additional apportionment will, if made, be deducted from the next quarterly apportionment to the mine planter or cable steamer concerned. Pars. 62 and 63 (*d*).

164. Should it be necessary to replace supplies furnished as indicated in paragraph 162, the post quartermaster transferring them will submit requisition therefor, attaching thereto a copy of the invoice covering the supplies transferred to the mine planter or cable steamer, which it is desired to replace. The quartermaster will, upon receipt of such requisition, allot to the post, from his reserve fund, the necessary funds required to cover the same, and report such action to the Quartermaster-General, in order that the department apportionment may be correspondingly increased. Par. 97.

SUPPLY OF COAL AND FRESH WATER.

165. Coal and fresh water required for the use of the United States Army mine planters and cable steamers will be supplied as follows: Par. 160. Par. 9. Regulations for Mine Planters.

(*a*) By requisition submitted to the quartermaster at the home port of the vessel, when there;

(*b*) By requisition submitted to the local quartermaster when steamer is in a port at which there is stationed a quartermaster by whom water and the required quality of coal can be supplied;

(*c*) By purchase in open market at lowest obtainable rates after inviting competition verbally or otherwise A. R. 552 to 554, inclusive.

when coal or water can not be supplied as authorized in (*b*) hereof. In purchases of coal due regard will be given to the list of equivalents of fuel published by the Quartermaster-General's Office.

Pars. 184 to 189, inclusive.

166. Quartermasters of United States Army mine planters and cable steamers will keep cost record (Form 152) of coal and water received, entering in the record the name of the article and the item number of the appropriation to which it is chargeable, date of receipt and cost, and will render to the Quartermaster-General at the end of each quarter a statement showing the total cost of each of these articles and items of the appropriation act to which they are chargeable.

App. 9.

167. In addition to the foregoing, quartermasters of mine planters and cable steamers will, immediately upon receipt of coal, submit a report to the Quartermaster-General's Office showing date of receipt, where and from whom received, kind of coal, trade name, quantity, cost per hundred pounds, total cost, and the appropriation to which chargeable.

Par. 165.

168. If coal is received on invoice, the appropriation under which it was purchased will be stated in report. Quartermasters supplying coal as authorized in paragraph 165 (*b*) will state on invoice transferring same, the item number and appropriation under which the coal was originally supplied the station.

169. When quartermasters of mine planters and cable steamers purchase coal and water as authorized in paragraph 165 (*c*), they will prepare and certify vouchers covering the supplies purchased, stating on the vouchers the number of the letter of apportionment to which chargeable, charge the cost of the supplies purchased on apportionment account and cost record, and forward the vouchers to the chief quartermaster of the department in which the purchase was made, for settlement; and will report to the Quartermaster-General, by letter, the cost of the supplies, stating appropriation and letter of apportionment number to which chargeable.

See citations, par. 160.

Par. 82.

170. Upon receipt by chief quartermasters of these vouchers they will promptly pay the account from their working balance of the appropriation concerned, to reimburse which, they will submit to the Quartermaster-General an estimate of funds, quoting thereon the number of the letter of apportionment stated on the voucher.

ARMY TRANSPORT SERVICE.

Par. 1, U. S. A. T. S. Regulations.

171. Apportionments of funds will be made by the the Quartermaster-General to the general superintendents of the Army Transport Service and to quartermasters at ports, under whose directions transports are operated, for their own offices and for the transports under their direction, for the procurement of supplies and services, and for such ordinary repairs to vessels as may be necessary after each voyage.

Pars. 10 and 32 to 35, inclusive. Pars. 2 and 3, and Secs. 1 and 12, Par. 4, U. S. A. T. S. Regulations. Pars. 23, 26, 28, 29 and 31.

172. The General Superintendent of the Army Transport Service and those quartermasters at ports under whose direction transports are employed bear the same relation to their vessels that chief quartermasters of territorial departments bear to the posts of their departments, and allotments will be made and apportionment and allotment accounts kept and posted by these officers, and allotment accounts by quartermasters of transports as herein directed for chief and post quartermasters.

Pars. 32, 33, 34 (*a*), (*c*), and (*d*), 35, 36, 37 (*a*), 38 (*a*), (*c*), and (*d*), 39, 46 to 68, inclusive; 72 to 76 inclusive; 79 to 83 inclusive; 84 (*c*), (*h*), (*p*), (*r*), and (*s*), 85 (*a*), 86 to 101, inclusive; 103, 110, 111, 112 (*a*) and (*c*), 113 to 131, inclusive; 191 to 200, inclusive; 227 to 232, inclusive; and 248.

173. The allotments made to quartermasters of transports in commission will be sufficient to cover the supplies and services required for each round-trip voyage.

174. Report of expenses and cost of transports in commission for each round-trip voyage will be rendered to the Quartermaster-General's Office at the end of the voyage on Form 234 by the quartermaster of the transport as at present.

Par. 19, U. S. A. T. Regulations.

175. When requisitions for supplies or services are submitted by transport quartermasters to quartermasters at ports other than the home port, the number of the Quartermaster-General's Office letter of apportionment [a] to which the supplies or services are chargeable will be stamped on the requisition by the transport quartermaster.

Par. 38, U. S. A. T. Regulations. Par. 53.

176. Quartermasters at ports other than the home ports of vessels of the transport service, furnishing them supplies or services, will state on invoices covering supplies transferred or reports of cost of services furnished, the number and date of the Quartermaster-General's Office letter of apportionment to which chargeable, as shown by the requisitions for the supplies or services.

Par. 53.

177. Upon return to the home port the transport quartermaster will make special report to the general

[a] Officers making allotments to transports will transmit this number to the transport quartermaster with the letter of allotment.

superintendent, or officer in charge, of the transport service, of the cost of supplies and services, each separately, under the appropriations involved, furnished him at ports other than the home port, giving name of port at which furnished.

178. The officer to whom such reports are rendered will, after making proper entries in allotment accounts and cost record, forward same to the Quartermaster-General, where, upon receipt, the amounts stated therein will be charged against the apportionments concerned and the account of the officer furnishing such supplies and services credited with a like amount.

179. At ports other than home ports of the transport service where coal is procured under annual contracts or otherwise for supply of transports and funds for payment of which are included in apportionments or allotments made to such ports, the quantity furnished will be invoiced to the quartermaster of the transport receiving the coal and the cost thereof stated on the invoice. The transport quartermaster will charge the cost of the coal invoiced against his allotment, but will not include the cost of the coal in report required in paragraph 177.

Pars. 17 and 125.

180. Transport quartermasters will, upon return to a home port, report to the officer making allotment, savings accruing thereunder. The officer to whom this report is rendered will take such savings into consideration when making allotments for the next round trip voyage.

181. The furnishing of necessary supplies and services for transports out of commission and to harbor vessels pertaining to the transport service will be regulated by the General Superintendent of the Army Transport Service, or quartermasters at ports under whose direction such vessels are employed, and allotment and cost accounts pertaining thereto will be kept by these officers.

Pars. 184 to 189, inclusive.

182. Report of cost of transports out of commission, harbor boats of the transport service, and cost incident to office and other shore expenses, including docks, etc., will be rendered quarterly on Form 152 to the Quartermaster-General, by the General Superintendent of the Army Transport Service and quartermasters at ports having such vessels under their control.

Par. 171.

183. The General Superintendent of the Army Transport Service, and quartermasters at ports under whose direction transports and harbor boats pertaining to the transport service are assigned, will take final action on

all requisitions for supplies and services for which apportionments are made. Requisitions for supplies or services not covered by apportionments will be submitted for the action of the Quartermaster-General.

COST RECORD.

184. This record (Form 152) will show under the several items and subitems of each appropriation the cost of supplies and services which have been actually supplied posts in each department, and each independent station, during a fiscal year. App. 60. App. 9.

185. It will be kept in duplicate, in loose-leaf binder, in offices of post quartermasters and quartermasters of independent stations, a separate sheet, or sheets, being used for each appropriation.

186. It will be posted from invoices covering transfer of stores supplied posts, from depots or other sources of supply, and from vouchers covering supplies purchased or services paid for, by the post quartermaster or quartermaster of independent stations. Pars. 65 and 66. Pars. 193 and 236.

187. Before posting invoices or vouchers to the cost record, the cost per item as shown therein should be abstracted by items and subitems, and the total cost only for each item or subitem entered in the cost record. App. 9.

188. Postings to the record from invoices and vouchers will be made as follows:

(*a*) *Date column.*—Date of invoice covering transfer of the supplies or date of voucher covering purchase of supplies or payment for services.

(*b*) *Number column.*—Invoicing officer's number of invoice, or voucher number of officer making payment for supplies or services.

(*c*) *Class of supplies or service column.*—The class of supplies or services concerned.

(*d*) *Item column.*—The total cost of supplies and services, each separately, as shown by the invoice, voucher, etc.

189. After the close of each quarter, one copy of the cost record under each appropriation will be forwarded to the chief quartermasters of the respective departments by the posts concerned, and to the Quartermaster-General by quartermasters of independent stations. The last sheet of the complete cost record will show a summary of the total cost, under each appropriation, of the several classes of supplies and services, each separately.

QUARTERLY COST REPORT.

190. Upon receipt of cost records of posts and stations in chief quartermaster's office, or office of quartermasters making allotments, they will be entered in consolidated cost record (Form 153) by posts, alphabetically arranged, under items and subitems of appropriations, and one copy thereof will be forwarded so as to reach the Quartermaster-General's Office not later than twenty days after the close of the quarter for which rendered. The last sheet of the consolidated cost record will show a summary of the total cost to the department, under each appropriation, of the several classes of supplies and services, each separately.

App. 61

App. 9.

Pars. 23, 24, and 26 to 31, inclusive.

CHIEF QUARTERMASTER.

191. Upon receipt of letters of apportionment, chief quartermasters will make allotments as directed by these instructions, care being taken that the allotments for civilian employees include the full amount required at each post for their payment during the period covered by the letter of apportionment; those for payment of enlisted men on extra duty are in such amounts under the several appropriations as may be authorized by the department commander; and those for Class I services, nonpersonal, are based upon estimates from posts and stations and include the kinds of services required under each appropriation.

Pars. 36 to 39, inclusive, 40 (*g*), and 46 (*b*) and (*d*).

A. R., 175.

Par. 70.

Apps. 28 to 32, inclusive.

192. Chief, or other, quartermasters making allotments will, upon receipt of requisitions for Class A or B supplies, stamp in a conspicuous place on each copy of the requisition the number and date of the Quartermaster-General's letter of apportionment to which the supplies are chargeable. The requisitions will then be carefully scrutinized, and if not prepared in accordance with paragraph 49 of these instructions it will be returned for correction. If it is found that the cost exceeds the allotment to the post concerned, it will be modified to meet the allotment, or returned to the post through proper channels for revision, unless it is determined to cover the excess by making an additional allotment from the reserve.

Par. 55.

Pars. 16, 38 (*a*), and 97.

193. Articles of Classes A and B may, in the discretion of department authorities, except as indicated in list of such supplies, be supplied by whichever of the following ways is deemed most advantageous:

A. R., 522 and 523.

Pars. 23, 24, 55, and 87, and Cir. 6, Q. M. G. O., 1909.

Apps. 1 to 8, inclusive.

(*a*) Purchase by chief quartermaster and shipped to posts.

(*b*) Authorized purchased by post quartermaster in the vicinity of the post.

(*c*) Supply from a designated depot. Par. 203.

(*d*) Partial supply from a designated depot, purchase by chief quartermaster, and by post quartermaster in vicinity of the post. Par. 203.

(*e*) Transfer from posts within the department when there is an excess of supplies. Par. 123.

194. When the correctness of the requisition is finally determined, if the entire requisition is to be supplied from *one point* (a supply depot, purchased by chief, or other, quartermaster, or purchased by post quartermaster), such action will be noted on all copies of the requisition. If the chief, or other, quartermaster decides to order partial supply of a requisition by purchase in the locality of the post submitting same, partial supply by his own office, and the remainder from a designated depot, he should check on the three copies of the requisition the supplies to be purchased by the post quartermaster thus (×), with notation that "Articles checked thus (×) to be purchased by the quartermaster, Fort ———, at an approximate cost of $———;" the supplies to be purchased by his office thus (#), with notation that "Articles checked thus (#) to be supplied by chief quartermaster; and the supplies to be furnished from a designated depot thus (✓), with notation that "Articles checked thus (✓) to be supplied by the depot quartermaster ———." Pars. 48 to 56, inclusive; 60 and 61. App. 11.

195. When action is had as above the requisition will be submitted to the department, or other, commander for his action, and upon return of the requisition, the chief, or other, quartermaster will enter the estimated cost thereof, as approved, in the liability column, under each appropriation involved, on the allotment account of the post concerned. A. R. 751 to 754, inclusive; 1013 and 1014. Pars. 116 (*a*) and 118, and citations thereto.

196. When entry of the requisition is made as directed in the preceding paragraph, one copy of the requisition will be forwarded to the designated depot, if supply is ordered therefrom, one copy returned to the post submitting same, and one copy retained by the chief, or other, quartermaster acting on the requisition. Par. 203. Circ. 6, Q. M. G. O., 1909.

197. Should the chief quartermaster direct a post quartermaster to purchase locally and pay for supplies called Pars. 55 and 193 (*b*) and (*d*).

for on requisition, he will, when he returns the copy of the requisition to the post for supply, transfer the funds necessary to cover the purchase, and the quartermaster making the purchase will report to the chief, or other, quartermaster, by letter, the cost of the supplies, stating voucher numbers, amount under each appropriation, and the requisition number under which the supplies were purchased. Upon receipt of this information the chief, or other, quartermaster by whom the allotments were made, will enter in debit columns of proper post allotment account, the cost as reported.

Lines 16 and 17, App. 47.

Par. 204.

198. Chief, depot, or other quartermasters to whom requisitions are referred for supply, will ship immediately such articles as can be supplied from stock on hand, and purchase and ship in the shortest time possible articles not in stock, observing law and regulations.

Pars. 55 and 193.

199. The employment of a reputable chemist will be authorized when services are required for the purpose of testing paints, Babbit metal, oil, and other articles subject to adulteration. Chief quartermasters must, when purchasing supplies themselves or directing the purchase by post quartermasters, require the quality, etc., of the articles purchased to conform to standard samples and specifications.

Pars. 116 (*b*) and 119, and citations thereto.

200. Upon receipt by the chief quartermaster of copy of invoice he will post amount of same to proper post allotment account and forward the invoice to the quartermaster to whom it is addressed for file as a voucher to his retained return.

DEPOT QUARTERMASTERS.

Pars. 10 and 32 to 35, inclusive.
Pars. 131 and 159.

201. Apportionments will be made to depot quartermasters and quartermasters at designated points of supply as follows:

Pars. 23, 28, and 29 inclusive.
Pars. 112 to 124, inclusive.

(*a*) For the use of their own offices only, of which accounts will be kept as directed for keeping allotment accounts by post quartermasters.

Pars. 23, 28, and 29.

(*b*) For Class A supplies and services of Classes I and II for recruiting stations, the accounts of which they are designated to settle.

Pars. 13 and 36 to 38, inclusive, and 237.

202. They will make allotments to the recruiting stations supplied under their supervision and advise them by letter of the amounts allotted under each appropriation and the purposes for which allotted. No letters of allotment will be issued, but allotment accounts with the

several recruiting stations will be kept in the office of the depot quartermaster making the allotments in the same manner, and in accordance with the same instructions, as chief quartermasters keep allotment accounts with the posts in their departments. Pars. 112 to 124, inclusive.

203. Depots and designated points of supply will fill, as soon as possible after their receipt, all requisitions for supplies of Classes A and B from posts and stations for which they are designated as points of supply by the Quartermaster-General, when approved: Pars. 23, 24, 193 (*c*) and (*d*), and 196. A. R., 1013 and 1014.

(*a*) By the department authorities for the posts and stations of a department.

(*b*) By commanding officers for independent stations and the quartermaster has certified that he has funds of an apportionment under the appropriation involved sufficient to cover the estimated cost of the supplies.

204. One of the most important duties of a depot or designated point of supply is the filling of requisitions promptly and with satisfactory supplies. It is therefore necessary to have on hand and to maintain a stock of such supplies of Classes A and B as are *generally and usually required for*, sufficient to fill requisitions as they are received without delays incident to purchases and a consequent increase of the number of invoices. Par. 198. Pars. 23 and 24.

205. That there may be at all times an ample stock on hand from which to fill requisitions, a six months' supply is fixed as the minimum and a year's supply as the maximum stock of all supplies generally and usually required for, to be carried by the depots and other designated points of supply. Between these minimum and maximum quantities depot quartermasters and quartermasters of other points of supply will maintain their stocks.

206. It is practicable for depots and other designated points of supply knowing exactly what supplies belong to Classes A and B and the garrisons of the posts and stations they are to furnish, to estimate from data which should be in their offices the quantities of the different articles required for issue during a definite period, and therefore that should be carried in stock to enable them to fill requisitions as received. Pars. 23 and 24.

207. This office recognizes the difference between *additions* to stock necessary to bring it to a condition so that requisitions can be filled, and *replenishment* of stock necessary to keep it in that condition. For the former pur- Par. 19. Par. 20.

pose requests for special apportionments upon which to base estimates for funds are required; for the latter, provision is made for the use of funds accruing to depots from credits on invoices transferring supplies issued on requisitions.

Pars. 220 to 226, inclusive.

208. If the stock now on hand is below the minimum as fixed, it should be increased by the purchase of additional stock not to exceed the maximum, for which special authority will be given on application therefor. The stock should thereafter be replenished so as never to be below the minimum, by making purchases at convenient periods as needed, from funds to be supplied on account of credits accruing from invoices covering the transfer of supplies issued on requisitions. Depot quartermasters will inform themselves in this respect and stock their depots (as a merchant would stock his store) to meet the calls which past experience and available data would indicate that they have to meet. It is the duty of depot quartermasters to keep run of demands upon and maintain their stocks, so that they can anticipate future calls, promptly fill requisitions from stock, and arrange to make general periodic replenishment thereof, as would a merchant.

Pars. 220 to 226, inclusive.

209. It is not necessary to wait to *replenish* stock until funds are actually placed to the credit of a depot quartermaster, but he may and should advertise for such Class A supplies as are not in stock (or of which the stock is running low) in such quantities as the cost thereof can be met from the balances of credits on invoices covering transfer of supplies issued on invoices and requisitions, submitting estimate for funds against such credits in time to provide funds for payment of the supplies when delivered.

210. Funds made available to depot quartermasters for Class A supplies invoiced are applicable to the replenishment of this class of stock generally in the bulk and need not necessarily be used to replace the identical articles called for in the requisition upon which the credit is based. Credits should be used exactly as a merchant uses his bank account, considering this office as the banker. A credit received by a depot quartermaster on account of Class A supplies invoiced is available for replenishment of stock of any article of Class A supplies properly procurable from the same appropriation. Funds procured on account of such credits are not expected to be applied

Pars. 220 to 226, inclusive.

solely to keeping intact as to number the specific articles to cover the cost of which the credits are made, or that credits will be allowed to accumulate beyond a reasonable sum, with a corresponding reduction in stock. On the contrary, it is expected that depot quartermasters will use their own judgment as to what articles of Class A supplies should be purchased from funds accruing on such credits, and that through the elasticity of this system and the exercise of the discretion left to depot quartermasters the surplusage on hand of some articles can be made to relieve deficiencies in others.

211. By such a practice requisitions for Class A supplies could almost always be filled and shipped on one invoice; or, if a few articles have to be purchased, that should be done, and they follow on another invoice, so that there will, when practicable, be but one invoice and seldom not more than two, or at most three, invoices to one requisition for Class A supplies. In other words, the stock of Class A supplies on hand should be so complete that the necessity for purchases to complete requisitions for such supplies as are usually issued would be reduced to the minimum.

Pars. 62 to 68, inclusive.

212. A system of supply that requires the issue under ordinary conditions of more than two invoices, or three at most, to complete the supply of a requisition, involves a great volume of unnecessary paper work and the use of services of employees that might be profitably used for other purposes.

213. The holding of invoices in order to make one set cover several shipments, some of which have gone forward, is prohibited, but it is not the intention that each purchase should be covered by a separate invoice. With a stock properly kept up, it is believed to be practicable to so assemble the few supplies necessary to be especially purchased to fill requisitions as to forward them in a few number of lots, thereby materially reducing the number of separate invoices, and at the same time avoid the confusion resulting from holding invoices long after shipments have been made.

Cir. 15, Q. M. G. O., 1907.

214. If it becomes apparent that the stock of any article of supply at a depot is not being drawn upon because of local purchases to fill requisitions, the fact will be reported to the Quartermaster-General by the depot quartermaster, with full description of the articles of stock not being drawn upon, and a statement of quantities on

hand, prices, condition, and probable needs under current conditions.

REPLENISHMENT OF STOCK SPECIALLY MANUFACTURED.

215. A stock sufficient to cover one year's issues of all Class A supplies, such as conform to adopted standard specifications of the Quartermaster's Department, which makes them special and therefore procurable only under contract, will be provided each depot concerned.

216. The stock of these special Class A supplies will be replenished under contract when procurable from manufacturers in local markets and in such quantities as are required for replenishment. If, however, the interests of the service can best be subserved by purchasing in larger quantities than any one depot would require or the local markets can supply, depot quartermasters will submit to the Quartermaster-General a requisition for replenishment of special Class A stock, showing quantities and kinds of supplies desired, with an estimate of the cost of each. Similar estimates will be called for from all depots handling these special Class A supplies, the estimates abstracted in the Quartermaster-General's Office, and the entire quantity advertised for by designated depots, as may be directed by the Quartermaster-General.

217. Should contract for the entire quantity of any of these articles be made by one depot quartermaster, the quantity and kind of supplies required by the other depots, from which estimates were received for replenishment of stock, will be transferred and invoiced to them by the depot purchasing the supplies, one copy of the invoice being sent to the Quartermaster-General.

218. The depot purchasing the supplies and issuing invoices covering transfer to other depots will receive credit therefor, a corresponding charge being made against the account of the respective depots to which the supplies were transferred, by the depot quartermasters receiving the supplies and in the Quartermaster-General's Office. The funds required for the payment of these supplies will be furnished to the depot quartermaster handling the contract, on an estimate from his office, and as a charge against his account.

219. Should contracts be made by the several depots covering the quantities required for their respective

depots only, funds for payment will be supplied on estimate as in the case of replenishment of any other articles of Class A.

CREDIT LIST OF INVOICES.

220. Depot quartermasters, and quartermasters of supply points, will forward to the office of the Quartermaster-General, daily, if the number of invoices issued are of such volume as to warrant such action, and in no case less than three times a week, a list of invoices (Form 154), requesting credit on account of supplies transferred to fill requisitions. App. 62.

221. A separate list of the invoices upon which credits are requested, in the order issued, pertaining to each letter of apportionment, and for each appropriation, will be prepared in duplicate. These lists will be assembled, securely fastened together, and a summary of the total credits requested, under each appropriation, entered on the last sheet. The lists so consolidated will be considered as one list, numbered serially by the office preparing them, and the original, with the invoices pertaining thereto, forwarded to the Quartermaster-General. The duplicate will be retained in the office where prepared and constitute the credit account.

222. The amounts under the several letters of apportionment as shown by the lists will be charged to the letters of apportionment involved, on the books of the Quartermaster-General's Office, and placed to the credit of the depot, or designated point of supply, submitting the list.

223. Funds to replenish stock will be obtained by depot quartermasters and quartermasters of supply points by quoting on estimate in column designated "L/A or Q. M. G. O. authorization" the serial number of the consolidated list or lists of invoices opposite the amount under the respective appropriations included in the list quoted. Pars. 73(a), 75 76, and 207.

224. Estimates of funds may include all or part of the credits shown in the consolidated lists, as the depot quartermasters deem necessary. Pars. 73, 75, and 76.

225. When estimates of funds which include funds covered by lists of invoices are prepared, the amounts thereof, pertaining to the list or lists of invoices, will be entered, on the proper duplicate list, by the depot, or other, quartermaster submitting the estimate, under the

totals of the respective appropriations, as shown by the lists, as a debit against the credit claimed. Upon receipt of letter of advice (Form 218a) from the Quartermaster-General's Office, these entries will, if in agreement therewith, be checked thus (✓), and the balance, if any, of the credit brought down. If the Quartermaster-General's letter of advice should differ from the amounts shown on lists as having been estimated for, the amounts indicated in the letter of advice will be substituted for the entries from which it differs and the matter adjusted through correspondence. The letter of advice will, however, generally state reasons for differences in amounts between it and estimate of funds.

226. When all credits shown in lists of invoices have been satisfied by supply of the funds represented thereby, the list will be stamped "All funds supplied."

POST QUARTERMASTERS.

Pars. 38 and 39.

227. Requisitions for supplies or services, covering the procurement of which allotments are made, will not be submitted until allotments for the purpose have been received.

Pars. 42 and 43, Circ. 6, Q. M. G. O., 1909.

228. The cost of the articles shown in the column "Estimated cost" will be as shown by price list published by the Quartermaster-General's Office, except in cases where catalogue price is quoted, or the quartermaster has ascertained through inquiry that the price in the vicinity is no greater or less than the list price, considering quality of the article as directed in paragraph 55, when the local or the catalogue price will be quoted and asterisk entered opposite the local prices with notation at end of requisition "actual prices in local market."

Pars. 48 to 61, inclusive; A. R., 751 to 754, inclusive; App. 8.

229. The requisition will be submitted in triplicate to the post commander for approval and be forwarded through proper channels to the department authorities.

Pars. 193 (*b*) and (*d*), 194, 196, and 197.

230. Upon return to the post quartermaster of one copy of the requisition with notation of action taken by chief quartermaster the post quartermaster will, if authority is given for the purchase locally of certain or all of the supplies called for, proceed to purchase the supplies, observing law and regulation.

Par. 184 to 189, inclusive.

231. When purchase of the supplies authorized has been completed and payment made therefor, the post quartermaster will enter as an actual debit against the allotment, under each appropriation, the amount of the

purchase, showing date and number of the voucher or vouchers covering the purchase and making reference to the number of the requisition to which the purchase pertains. Lines 16 and 17. App. 47.

232. Upon completion of the purchase of supplies, the post quartermaster will report the cost under each appropriation to the chief quartermaster, stating voucher numbers and date of purchase, and purposes for which savings, if any, will be used. Par. 197.

233. Should a post quartermaster find that supplies of Class B, required for repairs under allotments made for that purpose, can not be advantageously purchased in local markets, he should prepare and submit requisition for the supplies required as directed for Class A, entering the date and number of the requisition in proper columns, and the amount of the requisition in proper liability column of the allotment account for annual repairs. Pars. 24 and 56. Line 5, App. 55.

INDEPENDENT STATIONS.

234. Independent stations designated as points of supply of the Quartermaster's Department and those to which recruiting stations are assigned for the settlement of accounts will keep records, accounts, etc., as herein directed for the depot quartermasters; all other independent stations will, in such matters, observe the directions for post quartermasters. Pars. 131 and 159. Pars. 201 to 226, inclusive. Pars. 112 to 121, inclusive, and citations thereto; Par. 184 to 189, inclusive.

235. Requisitions for Class A supplies for independent stations will be forwarded to the depot or point of supply designated for the territory in which the station is situated, unless some other point of supply has been designated for a particular station. Circ. 6, Q. M. G. O., 1909.

236. Quartermasters of independent stations not depots or points of supply will not purchase Class A supplies locally unless especially designated or authorized to do so. Circ. 6, Q. M. G. O., 1909.

RECRUITING STATIONS.

237. Allotments will be made to the several recruiting stations by the chief, or other, quartermaster's office to which they are assigned, and the allotment accounts kept only in the office to which the apportionments are made, the several recruiting stations being advised of the amount allotted to each for Class A supplies and services of Classes I and II, but no allotment accounts need be kept at the recruiting stations. Pars. 13, 102 and 202.

238. Requisitions for Class A supplies and services of Classes I and II will be prepared as directed in these instructions and forwarded to the designated chief, or other, quartermaster for final action and supply of the supplies and services.

239. Vouchers covering accounts pertaining to recruiting stations will be stated and certified by the recruiting officers and forwarded to the designated chief, depot, or other quartermaster for settlement of the accounts.

QUARTERMASTERS SETTLING TRANSPORTATION ACCOUNTS.

App. 9.

240. Quartermasters issuing bills of lading will indicate on the left-hand margin of the face thereof the item or subitem of the analysis of the Army appropriation act, herewith, to which the articles shipped or each of them pertain. Similar notation will be made on the back of transportation requests.

G. O. 74, W. D., 1908. Pars. 244 and 245.

241. Quartermasters issuing bills of lading will prepare copies of the memorandum bills of lading (Q. M. D. Form 79), including notation showing items and subitems, and those issuing transportation requests will prepare copies thereof (Q. M. D. Form 17) and immediately forward same to the officer designated to settle charges thereon.

242. Quartermasters receiving memorandum bills of lading or transportation requests pertaining to the accounts of carriers whose bills are not settled by their offices will at once forward same to the officer designated to settle them.

G. O. 74, W. D., 1908, par. 577.

243. Upon receipt of the memorandum copies of bills of lading and copies of transportation requests, the settling officer will at once compute the charges thereon, cash and bond-aided separately, at tariff or contract rates for the shipment or journey. Within ten days after the end of each calendar month report by totals under each item and by method of transportation will be made to the Quartermaster-General on Q. M. D. Form 149, a separate report being made for cash and bond-aided charges.

G. O. 74, W. D., 1908, par. 589.

App. 9.

244. The foregoing report will be made according to the items and subitems of the analysis of the Army appropriation act, published herewith, the charges on account of bond-aided roads being reported separately from those entitled to cash payments.

245. Following is a list of the leading railroads and steamship lines in the United States, showing station and officer of the Quartermaster's Department by whom accounts payable to them will be settled, viz:

Par. 240. G. O. 74, W. D., 1908, pars. 578 and 586. Pars. 77 and 78.

Chief Quartermaster, Department of the Lakes, Chicago, Ill.

Ann Arbor Railroad.
Burlington, Cedar Rapids and Northern Railway.
Chicago, Indianapolis and Louisville Railway Company.
Chicago, Cincinnati and Louisville Railroad.
Chicago, Milwaukee and St. Paul Railway.
Chicago and Northwestern Railway Company.
Chicago, Rock Island and Pacific Railway.
Chicago and East Illinois.
Chicago, Burlington and Quincy Railroad Company, lines east of the Missouri River.
Chicago and Alton.
Chicago, Peoria and St. Louis Railway Company.
Duluth, South Shore and Atlantic.
Grand Rapids and Indiana Railway.
Hocking Valley Railroad.
Illinois Central Railroad Company.
Lake Shore and Michigan Southern Railroad.
Lake Erie and Western Railroad.
Michigan Central Railroad.
New York, Chicago and St. Louis Railroad.
Ohio Central Line.
Pere Marquette Railroad.
The Pullman Company.
Wheeling and Lake Erie.
All other local railroads, Department of the Lakes.

Chief Quartermaster, Department of Texas, San Antonio, Tex.

El Paso and Southwestern System.
Gulf, Colorado and Sante Fe Railway.
Houston and Texas Central.
International and Great Northern Railroad.
Texas Central Railroad.
Texas and Pacific Railway Company.
San Antonio and Aransas Pass Railway Company.
Southern Pacific Company, Atlantic System.
All other local railroads, Department of Texas.

Depot Quartermaster, Jeffersonville, Ind.

Alabama Great Southern Railroad.
Cincinnati, Hamilton and Dayton Railway Company.
Cleveland, Cincinnati, Chicago and St. Louis Railway.
Cincinnati, New Orleans and Texas Pacific Railway.
Evansville and Terre Haute Railway.
Louisville and Nashville Railroad.
Louisville, Evansville and St. Louis Railroad.
Louisville, Henderson and St. Louis Railway.

Depot Quartermaster, Philadelphia, Pa.

Cleveland, Akron and Columbus Railway.
Cumberland Valley Railroad.
New York, Philadelphia and Norfolk Railroad.
Pittsburg and Lake Erie Railroad.
Philadelphia and Reading Railway.
Pennsylvania Railroad Company.
Pennsylvania Company.
Vandalia Line.

Depot Quartermaster, Boston, Mass.

Boston and Maine Railroad.
Central Vermont Railway.
Maine Central Railroad.
All other railroads in New England except otherwise assigned.
All accounts for transportation of headstones.

Depot Quartermaster, St. Louis, Mo.

Kansas City Southern Railway.
Kansas City, Mexico and Orient Railway.
Missouri, Kansas and Texas Railway System.
Missouri Pacific Railway Company.
Quincy, Omaha and Kansas City.
St. Louis Southwestern Railway.
St. Louis, Iron Mountain and Southern Railway Company.
St. Louis and San Francisco Railroad Company.
Wabash Railroad Company.

Depot Quartermaster, Washington, D. C.

Annapolis, Washington and Baltimore Railway.
Baltimore and Ohio Railroad.
Baltimore and Ohio Southwestern Railroad.
Chesapeake and Ohio Railway.

Norfolk and Western Railway Company.
Norfolk and Southern Railway.
Norfolk and Washington Steamboat Company.
Richmond, Fredericksburg and Potomac Railroad.
Seaboard Air Line.
Southern Railway Company.
Washington Southern Railway.
Western Maryland Railroad.

Depot Quartermaster, New York City.

Boston and Albany.
Buffalo, Rochester and Pittsburg Railway.
Central New England Railway.
Central Railroad of New Jersey.
Delaware and Hudson Company.
Delaware, Lackawanna and Western Railroad Company.
Erie Railroad Company.
Grand Trunk Railway System.
Lehigh Valley Railroad.
Long Island Railroad.
New York, New Haven and Hartford Railroad.
New York, Ontario and Western Railway.
New York Central and Hudson River Railroad.
West Shore Railroad.
All Atlantic Ocean water transportation.
All other local railroads, Department of the East (except New England).

Chief Quartermaster, Department of the Gulf. Atlanta, Ga.

Alabama and Vicksburg Railway.
Atlanta and West Point Railroad.
Atlanta, Knoxville and Northern.
Atlantic Coast Line.
Central of Georgia Railway.
Charleston and Western Carolina Railway.
Mobile and Ohio.
Florida East Coast Railway.
Georgia Railroad.
Georgia Southern and Florida Railway.
New Orleans and Northeastern Railroad.
Nashville, Chattanooga and St. Louis Railway.
The Western Railway of Alabama.
Vicksburg, Shreveport and Pacific.
Western and Atlantic Railroad.
All other local railroads, Department of the Gulf.
All Gulf water transportation.

Chief Quartermaster, Department of the Colorado, Denver, Colo.

Atchison, Topeka and Santa Fe Railway System.
Atchison, Topeka and Santa Fe Railway System (coast lines).
Colorado and Southern Lines.
Colorado Midland.
Denver and Rio Grande Railway Company.
Oregon Short Line Railroad.
Santa Fe, Prescott and Phoenix.
Rio Grande Western Railway.
All other local railroads, Department of the Colorado.

Chief Quartermaster, Department of Dakota, St. Paul, Minn.

Chicago Great Western Railway.
Chicago, St. Paul, Minneapolis and Omaha.
Grand Northern Railway Lines.
Minneapolis, St. Paul and Sault Ste. Marie.
Minneapolis and St. Louis Railroad.
Northern Pacific Railway Company.
Wisconsin Central Railway.
All other railroads, Department of Dakota.

Disbursing Quartermaster, Portland, Oreg.

Astoria and Columbia River Railroad.
Oregon Railroad and Navigation Company.
Local steamer lines on Columbia River.

Chief Quartermaster, Department of the Missouri, Omaha, Nebr.

Chicago, Burlington and Quincy Railway (lines west of Missouri River).
St. Joseph and Grand Island Railway.
Union Pacific Railway.
All other local railroads, Department of the Missouri.

Depot Quartermaster, San Francisco, Cal.

Southern Pacific Company, Pacific system.
San Pedro, Los Angeles and Salt Lake Railroad.
All other local railroads, Department of California.
All Pacific water transportation except those at Puget Sound and Alaska service.

Quartermaster, Seattle, Wash.

All accounts for the movement of government troops or supplies locally between Pacific coast points and Alaska and trans-Pacific water transportation routed via ocean vessels sailing to or from Puget Sound.

246. The accounts of express companies for shipments to the general supply depots of the Quartermaster's Department will be settled by the depot quartermaster to whom consigned. Those for shipments to posts or stations within a territorial department will be settled by the chief quartermaster of the department in which the post or station is situated, except for the Department of the East, which will be settled by the depot quartermaster, New York City, and those for the Department of California, which will be settled by the depot quartermaster, San Francisco, Cal.

Par. 240.

G. O. 74, 1908, pars. 578 and 586.

STATEMENT OF TRANSPORTATION ACCOUNTS, AUDITOR'S SETTLEMENT.

247. When transportation bills include charges for service over bond-aided lines, disputed items, or any matters which necessitates their being transmitted to the Auditor for the War Department for settlement, the officer to whom such bills were originally rendered will prepare a statement on Q. M. D. Form 150, showing items and subitems, according to the analysis of the Army appropriation act herewith, and forward same to the Quartermaster-General, with the bills and other papers relating thereto.

AUTHORITIES.

248. Authorities to be quoted on vouchers by quartermasters purchasing supplies or in payment of services:

(*a*) For Class A, supplies other than fuel, forage, straw, and mineral oil; Circular No. 7, Q. M. G. O., 1909.

(*b*) For fuel, forage, straw, mineral oil, date of contract covering the supplies.

(*c*) For Class I, services, personal, civilian employees; for Class I, services, nonpersonal; and for Class II, services; number and date of Quartermaster-General's Office letter of apportionment.

(*d*) For Class B supplies and Class III services; number and date of Quartermaster-General's Office letter of apportionment.

(*e*) For payment of rewards for apprehension of deserters; paragraph 120, Army Regulations.

(*f*) For donation to discharged prisoners; number and date of Quartermaster-General's letter of apportionment.

(*g*) For Class D supplies and Class IV services, not procured under contract; date and Quartermaster-General's Office number of authority.

(*h*) For all supplies or services procured under contract; date of contract.

INSTRUCTIONS EFFECTIVE.

249. The provisions of Circulars 1 and 11, Q. M. G. O., 1908, the amendments thereto, and instructions issued in accordance therewith will continue to be observed with reference to transactions for the fiscal year 1909.

250. For transactions for the fiscal year 1910, and succeeding fiscal years, the instructions herein contained will take effect and be in force at once, superseding and revoking Circulars 1 and 11, Q. M. G. O., 1908, all amendments thereto and instructions issued thereunder, and all other circulars and instructions of this office in conflict herewith.

J. B. Aleshire,
Quartermaster-General, U. S. Army.

Approved, Feb. 26, 1909.

Luke E. Wright,
Secretary of War.

APPENDIX 1.

War Department,
Office of the Quartermaster-General.
Washington, August 10, 1907.

To the Secretary of War,
War Department.

Sir: With a view to carrying out a general policy of decentralizing the duties of the Quartermaster's Department, I have the honor to recommend that all quartermaster's supplies required for the use and equipment of troops in the field and in garrison, for the purchase of which, in the opinion of the Quartermaster-General, definite allotments of funds for the several military departments can be made to chief quartermasters, be supplied from designated depots of the Quartermaster's Department upon requisitions approved by department commanders within the limit of funds so allotted, and subject to such instructions regulating this method of supply as may be recommended by the Quartermaster-General and published in General Orders of the War Department.

The compilation of the necessary data upon which definite allotments can be based, and the details incident to the inauguration and operation of the system of furnishing supplies as above recommended, are now in progress of preparation in this office.

It is respectfully submitted that among the advantages of this system of supplying troops may be mentioned:

1. It will place upon department commanders and their chief quartermasters the duty and responsibility for the proper and economical supply of their commands, and therefore will insure a proper equipment of troops for field service at all times.

2. It will give the chief quartermasters and other quartermasters the experience of supply in their respective spheres (a limited independence) and bring to their offices duties and responsibilities in time of peace they would be required to meet in time of war.

3. It will give elasticity to the entire Quartermaster's Department and relieve the office of the Quartermaster-General of many details which, it is thought, more properly pertain to the offices of the chief and post quartermasters.

4. As the allotments can not be exceeded, it will enforce greater economy in issues, better care and protection of supplies than obtain at present, and will tend to prevent deficiencies in appropriations.

5. Inasmuch as the allotments made will necessarily have a proper relation to the number of troops to be supplied, the tendency will be to encourage and stimulate among department commanders and department chief quartermasters a spirit of rivalry to accomplish with means available the best possible results toward keeping troops in good condition for active service at all times and well supplied with articles necessary for their comfort while in garrison.

6. It will obviate the accumulation of surplus stores at posts in the department and lessen losses through deterioration of stock from remaining too long in storage.

J. B. Aleshire,
Quartermaster-General, U. S. Army.

Respectfully submitted to the Secretary of War recommending approval.
J. F. Bell, *Chief of Staff.*

August 15, 1907.

Approved.
Wm. H. Taft, *Secretary of War.*

APPENDIX 2.

GENERAL ORDERS, No. 18.

WAR DEPARTMENT, *Washington, January 24, 1908.*

1. All quartermaster's supplies required for the use and equipment of troops in garrison and in the field for the purchase of which, in the opinion of the Quartermaster-General of the Army, apportionment of funds to the several territorial departments can be made, will be supplied from designated depots of the Quartermaster's Department upon requisitions approved by department commanders within the limit of funds so apportioned.

2. The Quartermaster-General will make apportionment from the several appropriations under his control to chief quartermasters of territorial departments in the United States covering the cost of all supplies procurable under the provisions of this order. A list of such supplies, showing the paragraph of the Army Regulations or the general order fixing the allowances or authorizing final action by department commanders, will be prepared and published by the Quartermaster-General. Supplies enumerated on such lists that can not be furnished under contract for delivery at posts and stations will be furnished on estimates and requisitions approved by department commanders. These estimates and requisitions will be forwarded by chief quartermasters to the proper depot quartermaster or other quartermaster at the places of supply designated.

3. Apportionment of funds will be made as soon as practicable after approval of the act of Congress making appropriation for the support of the Army, and department commanders will be held responsible that troops are properly and promptly furnished with the supplies indicated on the lists referred to in the preceding paragraph and that the published instructions relative thereto are carried into effect. Department commanders, in conjunction with chief quartermasters, will also be held responsible for the strict observance of the provisions of section 4 of the act of Congress approved March 3, 1905 (page 8, General Orders, No. 46, War Department, March 23, 1905), and of paragraph 580, Army Regulations.

4. Under the provisions of paragraph 888, Army Regulations, inspectors-general will inquire into and report upon the business methods of all chief quartermasters and other officers on duty in the Quartermaster's Department under the conditions named in this order, with special reference to the application of the principles enunciated herein.

5. This order will take effect July 1, 1908.

[1273468 A—A. G. O.]

By order of the Acting Secretary of War:

J. FRANKLIN BELL,
Major-General, Chief of Staff.

Official:

HENRY P. MCCAIN,
Adjutant-General.

APPENDIX 3.

War Department,
Office of the Quartermaster-General,
Washington, April 20, 1908.

To the Secretary of War.

Sir: Referring to my letter of August 10, 1907, outlining a general policy of decentralizing the duties of the Quartermaster's Department, and your approval of its application to the furnishing of supplies, I have the honor to request authority to extend the policy to services, both personal and not personal.

This request is based upon the same reasons as given for supplies, which data compiled in this office show to be applicable also to services.

Preparation of instructions to apply to a decentralization of the procurement of services similar to those published for supplies in Circular 1, Q. M. G. O., 1908, has progressed far enough to show the plan to be entirely practicable, and it is desired to put such system in operation on July 1 next, simultaneously with the corresponding method of procuring supplies.

Very respectfully,

J. B. Aleshire,
Quartermaster-General, U. S. Army.

[First indorsement.]

War Department, *April 23, 1908.*

Approved:
Wm. H. Taft, *Secretary of War.*

APPENDIX 4.

General Orders, No. 73.

War Department, *Washington, May 8, 1908.*

I. 1. All quartermaster's services required for the use and equipment of troops in garrison and in the field for the procurement of which, in the opinion of the Quartermaster-General of the Army, apportionment of funds to the several territorial departments can be made, will be supplied at the places where they are required upon requests approved by department commanders, within the limit of funds so apportioned. The laws, rules, and regulations governing the classified civil service as to personal services and the laws and regulations as to services not personal will be carefully observed.

2. The Quartermaster-General will make apportionment from the several appropriations under his control to chief quartermasters of territorial departments in the United States covering the cost of all services procurable under the provisions of this order.

3. Apportionment of funds will be made as soon as practicable after the approval of the act of Congress making appropriation for the support of the Army, and department commanders will be held responsible that, where required, the services are properly and promptly supplied and that the published instructions relative thereto are carried into effect. Department commanders, in conjunction with chief quartermasters, will also be held responsible for the strict observance of the provisions of section 3 of the act of Congress approved February 27, 1906, published in Orders "D," War Department, April 6, 1906, and of paragraph 580, Army Regulations.

4. Under the provisions of paragraph 888, Army Regulations, inspectors-general will inquire into and report upon the business methods of all chief quartermasters and other officers on duty in the Quartermaster's Department under the conditions named in this order, with special reference to the application of the principles enunciated herein.

5. This order will take effect July 1, 1908.

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[1373643, A. G. O.]

By order of the Acting Secretary of War.

J. Franklin Bell,
Major-General, Chief of Staff.

Official:

Henry P. McCain, *Adjutant-General.*

APPENDIX 5.

General Orders, No. 176.

War Department,
Washington, November 7, 1908.

I. The provisions of General Orders, No. 18, War Department, January 24, 1908, and of paragraph I, General Orders, No. 73, War Department, May 8, 1908, are extended so as to make them of general application to the entire Army.

[1445113, A. G. O.]

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By order of the Secretary of War:

J. Franklin Bell,
Major General, Chief of Staff.

Official:
Henry P. McCain,
Adjutant-General.

APPENDIX 6

War Department,
Office of the Quartermaster-General,
Washington, January 25, 1909.

The Secretary of War.

Sir: With a view to extending the decentralization system of the Quartermaster's Department, as approved by the Secretary of War, August 15, 1907, and April 22, 1908, I have the honor to recommend as follows:

1. That annual estimates for repairs to public buildings, as provided for in Army Regulations 1021 be forwarded to this office by department commanders (prior to making allotments to posts) with their recommendations, so that apportionments to cover the repairs can be based upon said recommendations and the estimates and the apportionments receive approval of the Secretary of War, based upon which department commanders will make allotments to posts, as was done last year.

2. That the annual estimates for repairs to public buildings include estimates for repairs—

(*a*) To the building proper.
(*b*) To the plumbing within the building.
(*c*) To the lighting fixtures within the building.
(*d*) To the steam, hot water, or hot air heating apparatus within the building.

3. That annual estimates be prepared for repairs to—

(*a*) Lighting systems exterior to buildings, including lighting plants.
(*b*) Heating systems exterior to buildings, including central plants.

4. That annual estimates be prepared for repairs to—

(*a*) Water systems, including reservoirs, pumping plants, etc.
(*b*) Sewer systems, including purification plants.
(*c*) Roads, walks, and wharves.
(*d*) Drainage.
(*e*) Improvement of grounds.

5. That these estimates be forwarded from posts to department headquarters not later than April 1, and forwarded by department commanders to this office not later than May 1.

6. With these estimates this office will be enabled to make annual apportionments for the repair and maintenance of the several systems above referred to and thereby enable post authorities to make necessary repairs, under the supervision of department commanders, without submitting the numerous special estimates now being received by this office.

Very respectfully,

J. B. Aleshire,
Quartermaster-General, U. S. Army.

Approval recommended.

J. F. Bell,
Major-General, Chief of Staff.

Approved:
L. E. W.

APPENDIX 7.

GENERAL ORDERS, No. 28.

WAR DEPARTMENT,
Washington, February 11, 1909.

1. All quartermaster's material, supplies, and services required for annual repairs at military posts and stations, for the procurement of which in the opinion of the Quartermaster General apportionments of funds can be made, will be supplied in accordance with existing regulations, within the limit of funds so apportioned, upon approved estimates as hereinafter set forth.

2. The annual estimates for repairs to public buildings required by paragraph 1021, Army Regulations, will include estimates for repairs as follows:

(*a*) To the buildings proper.
(*b*) To the plumbing within the buildings.
(*c*) To the lighting fixtures within the buildings.
(*d*) To the steam, hot water, or hot air heating apparatus within the buildings.

Annual estimates will also be prepared for repairs to—

(*a*) Lighting systems exterior to buildings, including lighting plants.
(*b*) Heating systems exterior to buildings, including central plants.
(*c*) Sewer systems, including purification plants.
(*d*) Water systems, including reservoirs and pumping plants.
(*e*) Roads, walks, and wharves.
(*f*) Drainage.
(*g*) Improvement of grounds.

3. The commanding generals of territorial divisions and departments and commanding officers of places excepted from the control of department commanders will carefully examine the estimates referred to above and will forward them, with their recommendations, to The Adjutant General of the Army not later than April 15 of each year.

4. Based upon the estimates and recommendations received, the Quartermaster General, with the approval of the Secretary of War, will make apportionments from which division, department, and other commanders will make allotments for repairs.

[1480478 A—A. G. O.]

By order of the Secretary of War:

J. FRANKLIN BELL,
Major-General, Chief of Staff.

Official:

HENRY P. MCCAIN,
Adjutant-General.

Appendix 8.

War Department,
Washington, April 6, 1906.

Orders:

The following extract from the "Act making appropriations to supply urgent deficiencies in the appropriations for the fiscal year ending June thirtieth, nineteen hundred and six, and for prior years, and for other purposes," approved February 27, 1906, is hereby published for the information and guidance of all concerned:

"Sec. 3. That section thirty-six hundred and seventy-nine of the Revised Statutes of the United States, as amended by section four of the deficiency appropriation act approved March third, nineteen hundred and five, is hereby further amended to read as follows:

"Sec. 3679. No Executive Department or other Government establishment of the United States shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year, or involve the Government in any contract or other obligation for the future payment of money in excess of such appropriations unless such contract or obligation is authorized by law. Nor shall any Department or any officer of the Government accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in cases of sudden emergency involving the loss of human life or the destruction of property. All appropriations made for contingent expenses or other general purposes, except appropriations made in fulfillment of contract obligations expressly authorized by law, or for objects required or authorized by law without reference to the amounts annually appropriated therefor, shall, on or before the beginning of each fiscal year, be so apportioned by monthly or other allotments as to prevent expenditures in one portion of the year which may necessitate deficiency or additional appropriations to complete the service of the fiscal year for which said appropriations are made; and all such apportionments shall be adhered to and shall not be waived or modified except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment, but this provision shall not apply to the contingent appropriations of the Senate or House of Representatives; and in case said apportionments are waived or modified as herein provided, the same shall be waived or modified in writing by the head of such Executive Department or other Government establishment having control of the expenditure, and the reasons therefor shall be fully set forth in each particular case and communicated to Congress in connection with estimates for any additional appropriations required on account thereof. Any person violating any provision of this section shall be summarily removed from office and may also be punished by a fine of not less than one hundred dollars or by imprisonment for not less than one month."

A strict compliance with the provisions of the foregoing section is enjoined upon all officers and employees in and under the War Department.

Wm. H. Taft,
Secretary of War.

D

APPENDIX 9.

Analysis of the army appropriation act, fiscal year 1910.

Beginning July 1, 1909, the items, subitems, and 1910 numbers given below will be used on all requisitions, accounts, etc.

[Subitems are in *italics*, new items in SMALL CAPS, and new provisions in the law in the column "Purpose for which supplied" in *italics*.]

APPROPRIATION: "REGULAR SUPPLIES."

Item.	Supplies or service.	Purpose for which supplied.
R. S. 1	Care and protection	Of regular supplies of the Quartermaster's Department.
R. S. 2	Stoves (heating)	Required for heating offices, hospitals, barracks, and quarters, recruiting stations, and the U. S. Military Prison.
R. S. 3	Heating apparatus	
R. S. 4	Ranges	For cooking and serving food at posts.
R. S. 5	Stoves (cooking)	
R. S. 6	Appliances	
R. S. 7	Repair and maintenance	Of heating and cooking appliances.
	7a. *Repair and maintenance of heating apparatus.*	
	7b. *Repair and maintenance of heating stoves, ranges, and cooking stoves.*	
	7c. *Repair and maintenance of cooking appliances.*	
R. S. 8	Heat	For furnishing heat and light for the authorized allowance of quarters for officers and enlisted men, *for officers of the National Guard attending service and garrison schools*, and for recruits, guards, hospitals, storehouses, offices, *the buildings erected at private cost in the operation of the act approved May 1, 1902*, and for sale to officers.
	8a. *Appliances for handling and preparation of fuel.*	
	8b. *Heat, purchase of.*	
R. S. 9	Light	
	9a. *Illuminating supplies.*	
	9b. *Installation and extensions of lighting systems.*	
	9c. *Light, purchase of.*	
R. S. 10	Fuel	Required in the operation of modern batteries at established posts.
R. S. 11	Engine supplies	
R. S. 12	Post bakeries	Building, not including oven.
	12a. *Repair of.*	
R. S. 13	Ice machines	Where required for the health and comfort of the troops.
R. S. 14	Maintenance ice machines	
R. S. 15	Cold storage	
R. S. 16	Laundries, construction of	At military posts in the United States and its island possessions.
R. S. 17	Laundries, operation and maintenance of	
R. S. 18	Furniture	Necessary for post schools and libraries.
R. S. 19	Text-books	
R. S. 20	Paper	
R. S. 21	Equipment	
R. S. 22	Tableware	For kitchens and mess halls, each and all for the enlisted men, including recruits.
R. S. 23	Mess furniture	
R. S. 24	Forage (in kind)	For the horses, mules, and oxen of the Quartermaster's Department at the several posts and stations and with the armies in the field, and for the horses of the several regiments of cavalry and the batteries of artillery and such companies of infantry and scouts as may be mounted, and for the authorized number of officers' horses.
R. S. 25	Bedding	

Analysis of the army appropriation act, fiscal year 1910—Continued.

APPROPRIATION: "REGULAR SUPPLIES"—Continued.

Item.	Supplies or service.	Purpose for which supplied.
R. S. 26	Straw	For soldiers' bedding.
R. S. 27	Stationery	
R. S. 28	TYPEWRITERS, AND EXCHANGE OF SAME.	
R. S. 29	Blank books	For the Quartermaster's Department.
R. S. 30	Certificates	For discharged soldiers.
R. S. 31	Blank forms	For the Pay and Quartermaster's departments.
R. S. 32	Printing	Department orders and reports. *Provided further*, That no part of the appropriations for the Quartermaster's Department shall be expended in printing, unless the same shall be done by contract after due notice and competition, except in such cases as the emergency will not admit of the giving notice of competition, and in cases where it is impracticable to have the necessary printing done by contract the same may be done, with the approval of the Secretary of War, by the purchase of material and hire of necessary labor for the purpose.

APPROPRIATION: "EQUIPMENT OF OFFICERS' SCHOOLS, MILITARY POSTS."

E. O. S. 1	Instruments	For the purchase of the necessary, required for the equipment and use of the officers' schools at the several military posts.
E. O. S. 2	Office furniture	
E. O. S. 3	Stationery	
E. O. S. 4	Other authorized articles	

APPROPRIATION: "INCIDENTAL EXPENSES."

Item.	Supplies or service.	Purpose for which supplied.
I. E. 1	Postage	
I. E. 2	Telegrams	Cost of, on official business received and sent by officers of the army.
	2a. *Telephones, rental of.*	
	2b. *Telephone tolls.*	
I. E. 3	Extra pay to soldiers employed on extra duty in the erection of barracks, quarters, and storehouses.	Employed on extra duty, under direction of the Quartermaster's Department.
I. E. 4	Extra pay to soldiers employed on extra duty in the construction of roads and other constant labor for not less than ten days.	
I. E. 5	Extra pay to soldiers employed on extra duty as clerks.	For post quartermasters at military posts.
I. E. 6	Extra pay to soldiers employed on extra duty for prison overseers.	At posts designated by the War Department for the confinement of general prisoners.
I. E. 7	Extra pay to soldiers	Of the U. S. Military Prison guard.
I. E. 8	Expresses	Expenses of, to and from frontier posts and armies in the field.
I. E. 9	Escorts	Expenses of, to paymasters and other disbursing officers, and to trains where military escorts can not be furnished.
I. E. 10	Interments	Expenses of the interment of officers killed in action or who die when on duty in the field, or at military posts or on the frontiers, or when traveling under orders, and of noncommissioned officers and soldiers.
I. E. 11	Reimbursement of expenses of burial and transportation of remains.	And in all cases where such expenses would have been lawful claims against the Government, reimbursement may be made of expenses heretofore or hereafter incurred by individuals of burial and transportation of remains of officers, including acting assistant surgeons, not to exceed the amount now allowed in the cases of officers, and for the reimbursement in the cases of enlisted men not exceeding the amount now allowed in their cases, may be paid out of the proper funds appropriated by this act.
I. E. 12	Office furniture	Authorized.

Analysis of the army appropriation act, fiscal year 1910—Continued.

APPROPRIATION: "INCIDENTAL EXPENSES"—Continued.

Item.	Supplies or service.	Purpose for which supplied.
I. E. 13	Laborers	Hire of, in the Quartermaster's Department, *including the care of officers' mounts when the same are furnished by the Government.*
I. E. 14	Interpreters	Hire of, for the army.
I. E. 15	Spies	
I. E. 16	Guides	
I. E. 17	Clerks	Compensation of, to the officers of the Quartermaster's Department.
I. E. 18	Other employees	
I. E. 19	Clerks	For the U. S. Military Prison.
I. E. 20	Foremen	
I. E. 21	Watchmen	
I. E. 22	Organist	
I. E. 23	Recruiting 23a. *Baths.* 23b. *Billposting.* 23c. *Drayage.* 23d. *Ice.* 23e. *Laundry.* 23f. *Telephone service.* 23g. *Removal of garbage and ashes.* 23h. *Altering white clothing for recruiting parties.*	Incidental expenses of.
I. E. 24	Deserters, apprehension, securing and delivering of.	Including escaped military prisoners and the expenses incident to their pursuit, and no greater sum than $50 for each deserter or escaped military prisoner shall, in the discretion of the Secretary of War, be paid to any civil officer or citizen for such services and expenses.
I. E. 25	Donation of $5	To each dishonorably discharged prisoner upon his release from confinement, under court-martial sentence, involving dishonorable discharge.
I. E. 26	Hire of veterinary surgeons	For (the following expenditures required for) the several regiments of cavalry, the batteries of light artillery, and such companies of infantry and scouts as may be mounted, the authorized number of officers' horses, and for trains.
I. E. 27	Purchase of medicines for horses and mules.	
I. E. 28	Picket ropes	
I. E. 29	Blacksmith's tools and materials.	
I. E. 30	Horseshoes	
I. E. 31	Blacksmith's tools for the cavalry service.	
I. E. 32	Shoeing of horses and mules.	
I. E. 33	Additional expenditures	Such as are necessary and authorized by law in the movements and operations of the army, and at military posts, and not expressly assigned to any other department.

APPROPRIATION: "HORSES FOR CAVALRY, ARTILLERY, AND ENGINEERS."

H. C. A. & E. 1	HORSES FOR OFFICERS ENTITLED TO PUBLIC MOUNTS.	For the cavalry, artillery, and engineers, service school and staff colleges, and for the Indian scouts, and for such infantry and members of the Hospital Corps in the field campaigns as may be required to be mounted, and the expenses incident thereto: *Provided*, That the number of horses purchased under this appropriation, added to the number now on hand, shall be limited to the actual needs of the mounted service, including reasonable provisions for remounts, and unless otherwise ordered by the Secretary of War, no part of this appropriation shall be paid out for horses not purchased by contract after competition duly invited by the Quartermaster's Department and an inspection under the direction and authority of the Secretary of War. When practicable, horses shall be purchased in the open market at all military posts or stations, when needed, at a maximum price to be fixed by the Secretary of War: *Provided*, That no part of this appropriation shall be used for breeding purposes: *Provided further, That no part of this appropriation shall be expended for the purchase of any horses below the standard set by army regulations for cavalry and artillery horses.*
H. C. A. & E. 2	Horses for the cavalry	
H. C. A. & E. 3	Horses for the artillery	
H. C. A. & E. 4	Horses for the engineers	
H. C. A. & E. 5	Horses for the service school and staff colleges.	
H. C. A. & E. 6	Horses for the Indian scouts.	
H. C. A. & E. 7	Horses for the infantry, mounted.	
H. C. A. & E. 8	Horses for the Hospital Corps.	
H. C. A. & E. 9	Expenses incident thereto	

Analysis of the army appropriation act, fiscal year 1910—Continued.

APPROPRIATION: "BARRACKS AND QUARTERS."

Item.	Supplies or service.	Purpose for which supplied.
B. & Q. 1	Barracks and quarters 1a. *Construction.* 1b. *Rental of.*	For troops, other than seacoast artillery.
B. & Q. 2	Storehouses 2a. *Construction.* 2b. *Rental of.*	For the safe-keeping of military stores.
B. & Q. 3	For officers 3a. *Construction.* 3b. *Rental of.*	
B. & Q. 4	Recruiting stations	
B. & Q. 5	Furniture	To provide such furniture for the public rooms of officers' messes.
B. & Q. 6	Furniture	For officers' quarters at military posts as may be approved by the Secretary of War.
B. & Q. 7	Buildings and grounds	Hire of, for summer cantonments.
B. & Q. 8	Temporary buildings	At frontier stations.
B. & Q. 9	Construction of temporary buildings and stables.	
B. & Q. 10	Repairing	Public buildings at established posts.
B. & Q. 11	Extra duty pay	Of enlisted men employed on same (viz, construction and repairing public buildings).

APPROPRIATION: "MILITARY POST EXCHANGE."

M. P. E. 1 M. P. E. 2 M. P. E. 3	Construction Equipment Maintenance	Of suitable buildings at military posts and stations for the conduct of the post exchange school, library, reading, lunch, amusement rooms, and gymnasium, * * * to be expended in the discretion and under the direction of the Secretary of War: *Provided*, That not more than forty thousand dollars of the above appropriation shall be expended in the construction of buildings at any one post or station.

APPROPRIATION: "TRANSPORTATION OF THE ARMY AND ITS SUPPLIES."

A. T. 1	Transportation of the army 1a. *Transportation of impedimenta and organization property accompanying troops changing station.** 1b. *Transportation of public animals with troops changing station.* 1c. *Transportation of horses of officers changing station.* 1d. *Procurement of street car tickets and commutation railroad tickets.*	Including transportation of the troops when moving either by land or water.
A. T. 2	And its supplies 2a. *Transportation of signal stores.* 2b. *Transportation of engineer stores.* 2c. *Transportation of medical stores.*	
A. T. 3	Transportation of baggage 3a. *Change of station of officers.* 3b. *Change of station of enlisted men.* 3c. *Change of station of civilian employees, Adjutant-General's Department.*	

* The designation "Transportation of impedimenta and organization property" (item A. T., 1a) is to cover the transportation of all troop or company property and impedimenta regardless of the character, and does not include transportation of baggage of officers accompanying troops. Such baggage should be listed and charged to its proper item number, viz, 3a.

Analysis of the army appropriation act, fiscal year 1910—Continued.

APPROPRIATION: "TRANSPORTATION OF THE ARMY AND ITS SUPPLIES"—Continued.

Item.	Supplies or service.	Purpose for which supplied.
A. T. 3	Transportation of baggage—Continued. 3d. *Change of station of civilian employees, Inspector-General's Department.* 3e. *Change of station of civilian employees, Judge - Advocate-General's Department.* 3f. *Change of station of civilian employees, Quartermaster's Department.* 3g. *Change of station of civilian employees, Subsistence Department.* 3h. *Change of station of civilian employees, Medical Department.* 3i. *Change of station of civilian employees, Corps of Engineers.* 3j. *Change of station of civilian employees, Ordnance Department.* 3k. *Change of station of civilian employees, Signal Corps.* 3l. *Change of station of civilian employees, of the Pay Department.*	
A. T. 4	Including the cost of packing and crating.	
A. T. 5	Transportation of recruits 5a. *Street-car tickets and commutation railroad tickets.*	
A. T. 6	Transportation of recruiting parties. 6a. *Street-car tickets and commutation railroad tickets.*	
A. T. 7	Transportation of applicants for enlistment. 7a. *Street-car tickets and commutation railroad tickets.*	Between recruiting stations and recruiting depots.
A. T. 8	Transportation of persons	On their discharge from the U. S. Military Prison to their homes (or elsewhere as they may elect), provided the cost in each case shall not be greater than to the place of last enlistment.
A. T. 9	Transportation of supplies to the militia. 9a. *Clothing.* 9b. *Camp and garrison equipage.* 9c. *Other quartermaster's stores.* 9d. *Subsistence stores.* 9e. *Medical supplies.* 9f. *Engineer's supplies.* 9g. *Ordnance, ordnance stores, and small arms.* 9h. *Signal stores.*	Furnished by the War Department for the permanent equipment thereof.
A. T. 10	Transportation of necessary agents and other employees. 10a. *Of the Adjutant-General's Department.* 10b. *Inspector-General's Department.* 10c. *Judge - Advocate-General's Department.*	

Analysis of the army appropriation act, fiscal year 1910—Continued.

APPROPRIATION: "TRANSPORTATION OF THE ARMY AND SUPPLIES"—Continued.

Item.	Supplies or service.	Purpose for which supplied.
A. T.	Transportation of necessary agents and other employees—Continued. 10d. *Quartermaster's Department.* 10e. *Subsistence Department.* 10f. *Medical Department.* 10g. *Corps of Engineers.* 10h. *Ordnance Department.* 10i. *Signal Corps.*	
A. T. 11	Transportation of clothing and equipage.	
A. T. 12	Transportation of other quartermaster's stores. 12a. *Transportation of cavalry, artillery, and engineer horses from place of purchase.* 12b. *Transportation of draft and pack animals from place of purchase.*	From army depots, or places of purchase or delivery, to the several posts and army depots, and from these depots to the troops in the field.
A. T. 13	Transportation of horse equipments.	From the places of purchase, and from the places of delivery under contract, to such places as the circumstances of the service may require them to be sent.
A. T. 14	Transportation of subsistence stores.	
A. T. 15	Transportation of ordnance, ordnance stores, and small arms.	From the foundries and armories to the arsenals, fortifications, frontier posts, and army depots.
A. T. 16	Wharfage	Payment of.
A. T. 17	Tolls	
A. T. 18	Ferriages	
A. T. 19	Transportation of funds	Of the army.
A. T. 20	Payment for army transportation.	For the payment of army transportation lawfully due such land-grant railroads as have not received aid in government bonds, etc., as provided by law.
A. T. 21	Draft animals 21a. *Hire of draft animals.* 21b and 22b. *Supplies incident to care of draft and pack animals.*	The purchase and hire of. Limited to such numbers as are actually required for the service, including reasonable provision for replacing unserviceable animals.
A. T. 22	Pack animals 22a. *Hire of pack animals.* 22c. *Hire of horses, riding.*	
A. T. 23	Harness, purchase of 23a. *Pack rigging.* 23b. *Pack rigging parts.* 23c. *Harness.* 23d. *Harness, parts of.*	Purchase and repair of, required for the transportation of troops and supplies and for garrison purposes.
A. T. 24	Harness, repair of 24a. *Tools for repairs of pack rigging and harness.* 24b. *Materials for repairs of pack rigging and harness.*	
A. T. 25	Wagons, purchase of 25a. *Wagon supplies and repair parts.* 25b. *Purchase of automobiles.*	
A. T. 26	Wagons, repair of 26a. *Wagons, repair of material.* 26b. *Wagons, repair tools.* 26c. *Repair of automobiles.* 26d. *Operation and maintenance of automobiles.*	
A. T. 27	Carts, purchase of	At the several depots.
A. T. 28	Carts, repair of	
A. T. 29	Drays	
A. T. 30	Drayage	
A. T. 31	Cartage	

Analysis of the army appropriation act, fiscal year 1910—Continued.

APPROPRIATION: "TRANSPORTATION OF THE ARMY AND ITS SUPPLIES"—Continued.

Item.	Supplies or service.	Purpose for which supplied.
A. T. 32	Teamsters	Hire of.
A. T. 33	Other employees	
A. T. 34	Enlisted men driving teams.	Extra-duty pay of
A. T. 35	Enlisted men repairing means of transportation.	
A. T. 36	Enlisted men employed as trainmasters.	
A. T. 37	Ships (purchase of).	
	37a. *Ships, repair of transports.*	
A. T. 38	Boats (purchase of).	
	38a. *Hire of, for the artillery service.*	
A. T. 39	Other vessels (purchase of).	
	39a. *Other vessels, repair of.*	
A. T. 40	Sailing public transports	The expenses of sailing public transports and other vessels on the various rivers, the Gulf of Mexico, and the Atlantic and Pacific oceans.
	40a. *Fuel.*	
	40b. *Deck supplies.*	
	40c. *Engine supplies.*	
	40d. *Stewards' (Q. M.) supplies.*	
	40e. *Employees.*	
	40f. *Water.*	
	40g. *Laundry.*	
	40h. *Pilotage.*	
	40i. *Stevedoring.*	
	40j. *Removing ashes.*	
	40k. *Painting and cleaning.*	
	40l. *Miscellaneous shore expenses.*	
	40m. *Towage.*	
A. T. 41	Other vessels	
	41a. *Fuel.*	
	41b. *Supplies.*	
	41c. *Employees.*	
	41d. *Miscellaneous expenses.*	
	41e. *Water.*	
	41f. *Charter or hire of.*	
A. T. 42	Harbor boats	Purchase of.
A. T. 43	Harbor boats	Repair of.
A. T. 44	Boats for the seacoast artillery service.	Repair of.

APPROPRIATION: "ROADS, WALKS, WHARVES, AND DRAINAGE."

R. W. W. & D. 1	Roads (construction of)	For the construction and repair of.
	1a. *Repair of.*	
R. W. W. & D. 2	Walks (construction of)	
	2a. *Repair of.*	
R. W. W. & D. 3	Wharves (construction of)	
	3a. *Repair of.*	
R. W. W. & D. 4	Enlisted men employed in opening roads.	Extra-duty pay of
R. W. W. & D. 5	Enlisted men employed in building wharves.	
R. W. W. & D. 6	Employees	For the pay of.
R. W. W. & D. 7	Drainage	For the disposal of.
R. W. W. & D. 8	DREDGING CHANNELS.	
R. W. W. & D. 9	CARE AND IMPROVEMENT OF GROUNDS.	

Analysis of the army appropriation act, fiscal year 1910—Continued.

APPROPRIATION: "WATER AND SEWERS AT MILITARY POSTS."

Item.	Supplies or service.	Purpose for which supplied.
W. & S. 1	Procuring water	For procuring and introducing same to buildings and premises at such military posts and stations as from their situation require it to be brought from a distance.
W. & S. 2	Introducing water to buildings.	
	2a. *Installations and extensions of plumbing within buildings.*	
W. & S. 3	FIRE APPARATUS	*Purchase of.*
W. & S. 4	FIRE APPARATUS	*Repair of.*
W. & S. 5	Sewage	For the disposal of.
W. & S. 6	Water systems	For repairs to.
	6a. *Plumbing within buildings.*	
W. & S. 7	Sewer systems	
W. & S. 8	Employees	For hire of.

NOTE.—Under item W. & S. 1 will be included purchase of water, installations and extensions of water supply systems to and including the pumping machinery, and expenses connected with the operation thereof, as fuel, engine supplies, etc.

Under W. & S. 2 will be included installations and extensions of water distributing systems, comprising mains, pipes, hydrants, etc., exterior to buildings, which convey water from the supply systems to the buildings.

Under W. & S. 2a will be included the plumbing within buildings and the necessary connections thereof with the water distributing systems and the sewer systems.

Under W. & S. 6 will be included repairs to the water supply and distributing systems.

Under W. & S. 6a will be included repairs to plumbing provided under W. & S. 2a.

APPROPRIATION: "BARRACKS AND QUARTERS, PHILIPPINE ISLANDS."

B. & Q., P. I. 1	Shelter and protection of officers and enlisted men.	Continuing the work of providing for the proper, of the Army of the United States lawfully on duty in the Philippine Islands.
B. & Q., P. I. 2	REPAIRS	
B. & Q., P. I. 3	Payment of rents, including.	
B. & Q., P. I. 4	Building sites	Acquisition of title to, as may be necessary.
B. & Q., P. I. 5	Additions to existing military reservations, and.	
B. & Q., P. I. 6	Shelter for animals and supplies.	Necessary for post administration purposes.
B. & Q., P. I. 7	All other purposes.	

APPROPRIATION: "CLOTHING AND CAMP AND GARRISON EQUIPAGE."

C. & E. 1	Cloth	For the army, for issue and for sale at cost price, according to Army Regulations.
C. & E. 2	Woolens	
C. & E. 3	Materials	
C. & E. 4	Clothing, the manufacture of.	
	4a. *By Quartermaster's Department.*	
	4b. *By contractors.*	
	4c. *Clothing, purchase of, from contractors.*	
C. & E. 5	Altering	Clothing, when necessary.
C. & E. 6	Fitting	
C. & E. 7	Washing	
C. & E. 8	Cleaning	
C. & E. 9	Equipage	For purchase of.
	9a. *Manufacture of, by Quartermaster's Department.*	
	9b. *Manufacture of, by contractors.*	
C. & E. 10	Packing	Expenses of.
C. & E. 11	Handling	
C. & E. 12	Similar necessaries	
C. & E. 13	Citizens' outer clothing	To cost not exceeding $10, to be issued upon release from confinement to each prisoner who has been confined under a court-martial sentence involving dishonorable discharge.
C. & E. 14	Indemnity for clothing, bedding, etc.	To officers and men of the army for clothing and bedding, and so forth, destroyed since April 22, 1898, by order of medical officers of the army, for sanitary reasons.

Analysis of the army appropriation act, fiscal year 1910—Continued.

APPROPRIATION: "CONSTRUCTION AND REPAIR OF HOSPITALS."

Item.	Supplies or service.	Purpose for which supplied.
C. & R. H. 1	Construction	Of hospitals at military posts already established and occupied.
C. & R. H. 2	Repair	
C. & R. H. 3	Extra-duty pay of enlisted men.	Employed on same (construction and repair of hospitals at military posts, etc.).
C. & R. H. 4	Construction, expenditures for.	
C. & R. H. 5	Repairs, expenditures for	
C. & R. H. 6	Construction	Of general hospitals.
C. & R. H. 7	Repair	
C. & R. H. 8	Expenses	Incident thereto (construction and repair of general hospitals).
C. & R. H. 9	Additions (to hospitals)	To meet the requirements of increased garrisons.
C. & R. H. 10	Modern and sanitary hospitals.	The erection and completion of, as per appropriation act.

APPROPRIATION "QUARTERS FOR HOSPITAL STEWARDS."

Q. H. S. 1	Construction of quarters	For hospital stewards at military posts already established and occupied.
Q. H. S. 2	REPAIR OF QUARTERS	
Q. H. S. 3	Extra-duty pay	Of enlisted men employed on same.

APPROPRIATION "SHOOTING GALLERIES AND RANGES."

S. G. & R. 1	Shelter	For small-arms target practice.
S. G. & R. 2	Shooting galleries	
S. G. & R. 3	Ranges for small arms	
S. G. & R. 4	Repairs	Incident thereto.
S. G. & R. 5	Expenses	

APPROPRIATION "MAINTENANCE OF THE ARMY WAR COLLEGE."

M. A. W. 1	Fuel	For heating the Army War College building at Washington Barracks.
M. A. W. 2	Lights	For lighting the building (Army War College) and grounds.
M. A. W. 3	Chief engineer	For pay of.
M. A. W. 4	Assistant engineer	
M. A. W. 5	Firemen	
M. A. W. 6	Elevator conductor	

APPENDIX 10.

Letter of..... No. .....

Office of .....,
....., 19...

....,

....

SIR: Funds for the procurement of ..... during the ..... fiscal year 19.., under appropriations and in amounts stated in credit column below are hereby apportioned for the purposes and period herein stated.

....,
Quartermaster.

Q. M. D. Form No. 151.
(Authorized March 2, 1909.)

Date.	Voucher on L/A No.	In this column state briefly details of transactions.	Appropriations.							
		Credit.								
		Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.

NOTE.—Headings to be filled in to suit the purpose for which the blank is used.

APPENDIX 11.

First quarter, fiscal year 1910.

To be supplied from New York Depot.

REQUISITION (Extra sheet).
War Department.
Q. M. D. Form No. 60-A.
(Modified January 13, 1908.)
Attach to Form 60 with paper fasteners.

No. 112-1.
Date, May 25, 1909.
Class A.
Appropriation, see below.

APPROPRIATION "REGULAR SUPPLIES."

Quantity on hand.	Consumed previous quarter.	Required.	Description of articles.	Estimated cost of quantity required.	Remarks: Use for each article must be stated. Par. 49, 50, Circular No. 7, Q. M. G. O., 1909.	Quantity approved by C. Q. M.	Actual cost of articles supplied.
		# 1	Alphabet, steel, set	$5.00	Item R. S. 1	1	$5.00
		2	Alcohol, wood, galls	1.80	Item R. S. 7*a*	2	2.00
		30	Asbestos, lbs	6.00	Item R. S. 7*b*	30	4.50
		10	Asphaltum, galls	7.50	Item 5 R. S. 7*a*, 5 R. S. 7*b*.	10	7.30
		2	Bars, pick	1.25	Item R. S. 7*b*	2	1.50
		# 12	Baskets, coal	3.60	Item R. S. 1	12	3.00
		6	Blades, hack-saw	.90	Item R. S. 9	6	1.00
		4	Boilers, coffee, 30 galls., copper bottom, round, with faucets.	4.60	Item R. S. 6	4	5.00
		3	Boilers, round, 20 galls., square, with copper bottom.	1.80	do	3	2.20
		7	Boilers, round, 20 galls., copper bottom, with faucets.	8.50	do	7	9.00
		× 1	Cement, bbl	*3.25	Item R. S. 7*a*	1	3.25
		6	Charcoal, bushels	3.60	do	6	2.25
		144	Chimneys, lamp, for Q. M. D. lamps.	7.20	Item R. S. 9*a*	144	6.00
		6	Chisels, cold, ½" face	.90	Item R. S. 9	6	.90
		1	Clay, fire, bbl.	3.75	do	1	3.75
		250	Compound, boiler, lbs	25.00	Item 100 R. S 9, 150 R. S. 11.	250	20.00
		1	Cleaner, flue, 3"	5.75	Item R. S. 9	1	5.00
		3	Dusters, feather	3.75	do	3	3.75
		# 12	Bands, rubber, gross	2.40	Item R. S. 27	12	2.00
		# 72	Blocks, memo. #2026	2.16	do	72	2.75
		# 3	Boards, clip, letter size	.75	do	3	1.20
		# 12	Books, blank, 3 qr. horizontal ruling only.	.90	do	12	1.20
		# 3	Books, letter copy, letter size	3.75	do	3	4.00
		# 24	Books, memo., pocket size, flexible covers.	4.80	do	24	3.60
		# 1	Book, time, small	.15	do	1	.15
		# 2	Bowls, copying	.20	do	2	.30
		# 1	Brush, copying	.35	do	1	.25
		# 12	Clips, paper, Gem, gross	2.40	do	12	2.00
		# 1	Crayons, gross	.20	do	1	.25
		3,000	Envelopes, official, with penalty stamp #9.	6.40	do	3,000	6.40
		# 24	Erasers, rubber, Fabers I. & P.	.72	do	24	1.00
		# 6	Erasers, steel	1.50	do	6	1.50
		# 500	Fasteners, paper, McGills. #2	1.00	do	500	1.00
		# 12	Folders, paper	2.40	do	12	2.40
		# 36	Ink, black, pts	3.60	do	36	4.00
		# 12	Ink, red, bots. 2 oz	1.20	do	12	1.00
		# 6	Inkstands, single	.75	do	6	1.25
		# 36	Mucilage, bots. 4 oz	3.60	do	36	3.50
		#1,000	Paper, carbon, sheets	10.00	do	1,000	10.00
		# 10	Paper, folio post, qrs	3.00	do	10	2.50

* Actual cost in local markets.

APPROPRIATION "REGULAR SUPPLIES"—Continued.

Quantity on hand.	Consumed previous quarter.	Required.	Description of articles.	Estimated cost of quantity required.	Remarks: Use for each article must be stated. Par. 49, 50, Circular No. 7, Q. M. G. O., 1909.	Quantity approved by C. Q. M.	Actual cost of articles supplied.
		# 100	Paper, foolscap, qrs	$1.50	Item R. S. 27	100	$1.00
		# 250	Paper, legal cap, qrs	27.50	.....do	250	26.00
		# 300	Paper, letter, qrs	36.00	.....do	300	34.00
		# 20	Paper, note, qrs	2.00	.....do	20	2.00
		# 500	Paper, blotting, shts	10.00	.....do	500	10.00
		# 1,000	Paper, T. W., letter, No. 2½, qrs.	11.00	.....do	1,000	11.00
		# 24	Paste, library, bots	2.75	.....do	24	2.50
		# 144	Pencils, lead, Dixon's #2	3.00	.....do	144	2.88
		# 12	Pens, steel, gross, 4 048 4 Spencerian #2 4 J stub.	6.00	.....do	12	3.00
		# 2	Racks, pen	.40	.....do	2	.50
		# 6	Sponges, cup	.60	.....do	6	.60
		# 12	Tape, office, spools	1.20	.....do	12	1.40
		# 72	Wax, sealing, ozs	1.44	.....do	72	1.50
		# 6	Weights, paper	.60	.....do	6	.75
			Total regular supplies	250.37			234.83

APPROPRIATION "INCIDENTAL EXPENSES."

		1/50	Acid, carbolic, crude, galls	$5.50	Item I. E. 33	50	$6.00
		1/ 5	Acid, muriatic, galls	5.75	.....do	5	5.40
		1/ 3	Alcohol, wood, galls	2.70	Item I. E. 12	3	2.70
		1/20	Alum, lbs	2.00	Item I. E. 33	20	2.00
		1/ 1	Anvil, 200 lbs	16.00	Item I. E. 29	1	14.50
		1/ 6	Baskets, desk	1.20	Item I. E. 12	6	1.35
		1/ 6	Baskets, waste	1.80	.....do	6	1.75
		1/ 3	Brushes, desk	1.20	.....do	3	1.20
		# 1	Clock, office	3.75	.....do	1	5.00
		1/ 15	Compound, welding, lbs	3.00	Item I. E. 29	15	3.00
		1/ 24	Mats, cuspidor, rubber	4.80	Item I. E. 12	24	3.60
		1/ 6	Mats, door, rope	3.60	.....do	6	3.00
		# 1	Stand, dictionary	1.75	.....do	1	1.50
		# 24	Tacks, thumb	.30	.....do	24	.24
		1/ 2	Wrenches, Stillson 12"	3.00	Item I. E. 29	2	3.00
			Total incidental expenses.	56.35			54.24

APPROPRIATION "ARMY TRANSPORTATION."

		1/ 2	Aprons, rain, amb	$6.00	Item A. T. 25*a*	2	$7.00
		1/ 6	Awls, saddlers 1"	.90	Item A. T. 24*a*	6	.90
		1/ 6	Blades, awl, 1"	.72	.....do	6	.60
		1/ 12	Blankets, horse	42.00	Item A. T. 21*b* & 22*b*	12	40.00
		1/ 36	Brooms, stable	25.20	.....do	36	24.00
		1/ 24	Brushes, horse	12.00	.....do	24	12.00
		1/ 12	Blocks, brake, E. W	2.40	Item A. T. 26*a*	12	2.40
		1/ 12	Boards, sand, E. W	8.40	.....do	12	7.20
		1/ 6	Bolts, king, E. W	.60	.....do	6	.60
		1/ 12	Chains, fifth	6.00	.....do	12	6.00
		× 300	Lead, white, lbs	*27.00	.....do	300	27.00
		× 300	Lead, red, lbs	*27.00	.....do	300	27.00
		1/ 72	Links, open, ½"	4.52	.....do	72	4.00
		×1,000	Feet lumber, oak, 1" by 6" by 14'.	*72.00	.....do	1,000	72.00
		×3,000	Feet lumber, white pine, 1" by 12" by 14' clear.	*180.00	.....do	3,000	180.00
		1/ 15	Metal, babbit, lbs	6.00	.....do	15	4.50
		# 600	Nails, lbs.; *100* 6d, *500* 8d	$18.00	.....do	600	18.00
		1/ 2	Pots, glue	.70	Item A. T. 26*b*	2	.60
		1/ 6	Rasps, wood, 9"	1.80	.....do	6	1.20
		1/ 4	Screw-drivers, spiral	2.00	.....do	4	2.00
		1/ 2	Squares, steel	1.50	.....do	2	1.00
		1/ 4	Wrenches, monkey, 10"	2.00	.....do	4	2.50
			Total army transportation	446.74			440.50

*Actual cost in local market.

APPROPRIATION "WATER AND SEWERS, MILITARY POSTS."

Quantity on hand.	Consumed previous quarter.	Required.	Description of articles.	Estimated cost of quantity required.	Remarks: Use for each article must be stated. Par. 49, 50, Circular No. 7, Q. M. G. O., 1909.	Quantity approved by C. Q. M.	Actual cost of articles supplied.
		✓ 50	Alum, lbs	$5.00	Item W. & S., 1, 2, 3, 4 5.	50	$5.00
		✓ 500	Bricks, fire	8.00	.....do	500	6.00
		✓ 12	Brooms, corn	3.60	.....do	12	3.00
		✓ 2	Brushes flue, 3"	7.50	.....do	2	7.00
		✓ 6	Buckets, G. I., 2-gal	3.00	.....do	6	2.88
		× 3	Cement, bbls	*9.75	Item W. & S., 5	3	9.75
		× 100	Clay, fire.....lbs..	*3.00	Item W. & S. 4	100	3.00
		✓ 24	Cloth, emery.....sheets..	.50	.....do	24	.40
		✓ 1	Cutter, pipe, 3 wheel, for pipe from 1" to 4".	5.25	.....do	1	5.00
		✓ 50	Grease, Albany.....lbs..	6.00	Item W. & S. 4 & 5	50	5.00
		× 100	Hose, garden, 1", ft. 3 ply rubber.	*11.00	Item W. & S. 1	100	11.00
		× 200	Lead, white.....lbs..	*18.00	Item W. & S. 4 & 5	200	18.00
		✓ 50	Oil, cylinder.....gall..	30.00	Item W. & S. 1	50	25.00
		✓ 10	Oil, engine.....gall..	6.50	.....do	10	6.00
		× 10	Polish, metal.....gall..	*6.00	.....do	10	6.00
		× 12	Soap, Ivory, cakes	*.48	Item W. & S. 1 & 4	12	.48
		✓ 1	Tools, firing.....set..	9.00	Item W. & S. 1	1	7.50
		✓ 1	Torch, gasoline	5.25	Item W. & S. 4 & 5	1	5.00
		× 15	Turpentine.....gall..	*9.00	Item W. & S. 1	15	9.00
		✓ 1	Vise, pipe, for pipe 1" to 6"	17.00	Item W. & S. 1 & 4	1	15.00
			Total water and sewers	163.83			150.01

APPROPRIATION "ROADS, WALKS, WHARVES, AND DRAINAGE."

		× 12	Cement.....bbls..	*39.00	Item R. W. W. & D. 1a	12	39.00
		# 6	Drainers, cast iron, 2½ feet diameter, ¼" perforation. Clow catalogue, plate 7, page 39.	42.00	R. W. W. & D. 7.	6	37.00
		✓ 6	Hammers, stone, 4 lbs	2.40	R. W. W. & D. 1a	6	2.00
		× 10	Lime.....bbls..	*12.50	R. W. W. & D. 2a	10	12.50
		✓ 6	Rakes, steel	3.00	R. W. W. & D. 1a	6	2.50
		× 4	Wheelbarrows, steel	*17.00	R. W. W. & D. 1a	4	17.00
			Total R. W. W. and D.	115.90			110.00

RECAPITULATION.

			Regular supplies	250.37	.....	.....	.....
			Incidental expenses	56.35	.....	.....	.....
			Army transportation	446.74	.....	.....	.....
			Water and sewers, M. P	163.83	.....	.....	.....
			Roads, walks, W. & D	115.90	.....	.....	.....

* Actual cost in local market.

Articles checked thus # supplied by Chief Quartermaster.
Articles checked thus ✓ ordered from New York Depot.
Articles checked thus × to be purchased by Q. M. Fort Andrews, for delivery after July 1, 1909, at a cost not to exceed appropriations for R. S., $3.25; A. T., $324; W. S., $57.23; R. W. W. D., $68.50; total, $452.98. Charge to letter of apportionment No. 11011.

Respectfully submitted.

——— ———, *Quartermaster.*

Approved:

——— ———, *Commanding.*

Station, Fort Andrews, Mass.

APPENDIX 12.

First quarter, fiscal year 1910.

To be supplied from New York Depot.

REQUISITION.
War Department.
Q. M. D. Form No. 60.
(Modified January 13, 1908.)

No. 112-2.
Date, May 26, 1909.
Class A.
Appropriation, A. T.

SUPPLIES FOR LAUNCH "CAPT. GREGG."

Quantity on hand.	Consumed previous quarter.	Required.	Description of articles.	Estimated cost of quantity required.	Remarks: Use for each article must be stated. (Pars. 49, 50, Circular No. 7, Q. M. G. O., 1909.)	Quantity approved by C. Q. M.	Actual cost of articles supplied.
		✓ 10	Acid, muriatic, gall	$6.00		10	$5.75
		✓ 3	Alcohol, wood, gall	2.70		3	3.00
		✓ 3	Asbestos wicking, lbs., ⅛"	.90		3	.75
		✓ 6	Brooms, corn	1.80		6	2.10
		✓ 1	Broom, coir	1.75		1	1.50
		✓ 3	Brushes, varnish, flat, 1"	1.05		3	1.00
		✓ 6	Brushes, scrubbing	.36		6	.30
		✓ 1	Brush, tube, 3"	3.75		1	4.00
		✓ 6	Buckets, water, G. I., 3 gall	3.00		6	2.88
		× 1	Cement, Portland, bbl	* 3.25		1	3.25
		✓ 15	Cement, smooth-on, lbs	3.00		15	2.50
		✓ 6	Chisels, cold, ½" face	.90	All Item A. T. 41 b	6	1.00
		×100	Clay, fire, lbs	* 3.00		100	3.00
		✓ 50	Compound, boiler, lbs	6.00		50	6.00
		× 4	Dusters, feather	* 5.00		4	5.00
		✓ 10	Emery, powdered, lbs	1.00		10	.75
		× 50	Graphite, flake, lbs	*10.00		50	10.00
		✓ 30	Hose, steam, ½", ft	6.00		30	6.50
		× 12	Lye, cans	* .48		12	.48
		×100	Nails, 6d, lbs	* 3.00		100	3.00
		× 10	Oil, cylinder, gall	* 6.50		10	6.50
		× 50	Oil, engine, gall	*30.00		50	30.00
		× 10	Oil, signal, gall	* 2.20		10	2.20
			Total	101.64			101.46

*Actual cost in local market.

Articles checked thus ✓ ordered supplied from New York Depot June 1, 1909.
Articles checked thus × to be purchased by Q. M., Fort Andrews, after July 1, 1909, at a cost not to exceed $63.43.
Charge to Letter of Apportionment 11011.

Respectfully submitted.

——— ———, *Quartermaster.*

Approved:

——— ———, *Commanding.*

Station, Fort Andrews, Mass.

APPENDIX 13.

First quarter fiscal year 1910.

To be supplied from Philadelphia Depot.

REQUISITION.
War Department.
Q. M. D. Form No. 60.
(Modified January 13, 1998.)

No. 112-3.
Date, May 26, 1909.
Class A.
Appropriation, R. S.

Quantity on hand.	Consumed previous quarter.	Required	Description of articles.	Estimated cost of quantity required.	Remarks: Use for each article must be stated. Pars. 49, 50, Circular No. 7, Q. M. G. O., 1909.	Quantity approved by C. Q. M.	Actual cost of articles supplied.
		4	Bowls, chopping	$2.40	Item R. S. 6.—To replace articles inspected and condemned. Required to complete allowance.	4	$2.40
		1	Chopper, meat	5.50		1	5.50
		1	Cleaver	.63		1	.63
		10	Dippers	.70		10	.70
		4	Forks, meat	.44		4	.44
		6	Graters	1.08		6	1.08
		4	Knives, bread	.72		4	.72
		4	Knives, butcher	.60		4	.60
		1	Mill, coffee	4.07		1	4.07
		12	Openers, can	.60		12	.60
		6	Pans, frying	2.28		6	2.28
		1	Saw, meat	.65		1	.65
		1	Scale and weights	3.95		1	3.95
			Total	23.62		.....	23.62

Charge to Letter of Apportionment 11011.

Respectfully submitted.
Approved:

———, *Commanding.*

———, *Quartermaster.*

Station, Fort Andrews, Mass.

75014—09——6

APPENDIX 14.

First quarter fiscal year 1910.

To be supplied from New York depot.

REQUISITION (extra sheet).
War Department.
Q. M. D. Form No. 60-A
(Modified January 13, 1908.)
Attach to Form 60 with paper fasteners.

No. 112-7.
Date, June 15, 1909.
Class A.
Appropriation, as stated.

APPROPRIATION "REGULAR SUPPLIES" FISCAL YEAR 1910.

Quantity on hand.	Consumed previous quarter.	Required.	Description of articles.	Estimated cost of quantity required.	Remarks: Use for each article must be stated. Pars. 49, 50, Circular No. 7, Q. M. G. O., 1909.	Quantity approved by C. Q. M.	Actual cost of articles supplied.
		5	Acid, sulphuric, galls	$5.50	Item 9	As requested by Q. M.	
		5	Ammonia, galls	15.00	do		
		12	Adjusters, lamp cord	.60	do		
		1	Brace, carpenter's, 12" sweep	1.10	do		
		1	Bronze, gold, lb	2.00	do		
		2	Brushes, floor	1.80	do		
		3	Brushes, paint, 1-1" and 2-3"	.75	do		
		6	Brushes, scrubbing	.90	do		
		6	Buckets, G. I.	3.00	do		
		3	Cans, oil, squirt, copper, 1 qt	2.25	do		
		12	Cartons, electra	4.20	do		
		50	Cards, steam indicator	1.50	do		
		30	Cement, gas pipe, lbs	1.50	do		
		6	Chisels, wood, ¼", ½", 1", 2 each.	4.20	do		
		800	Cord, lamp, type VIII, ft	24.00	do		
		72	Elbows, C. I., 1½"	36.00	do		
		1	Electrolite, carbon	18.00	do		
		12	Files, flat, 2-4½", 10-6"	.75	do		
		100	Graphite, lbs	17.00	do		
		50	Grease, Albany, lbs	5.50	do		
		100	Hose, steam, 1", ft	40.00	do		
		100	Hose, garden, wire wound, ¾", ft.	15.00	do		
		3	Knobs, porcelain, ¾", gross	4.05	do		
		1	Line, tape, 100 ft	2.50	do		
		10	Packing, rubber, lbs	4.00	do		
		10	Packing, valve-rod, lbs	12.50	do		
		1	Paper, emery, ream #000	1.80	do		
		10	Paper, sand, #001, qrs	1.30	do		
		100	Rags, cleaning, lbs	12.00	do		
		1	Square, try, 4"	.30	do		
		1	Valve, blow-off	2.50	do		
		100	Wire, type VIII, lbs	26.00	do		
			Total R. S.	267.50			$267.50

APPROPRIATION "INCIDENTAL EXPENSES" FISCAL YEAR 1910.

		3	Boxes, letter	$2.10	Item 12	As requested by Post Q. M.	
		1	Box, shoeing	1.25	Item 29		
		2	Braces, ratchet	3.00	do		
		2	Butterises, farriers	.50	do		
		1	Cutter, clinch	.35	do		
		6	Cuspidors	1.20	Item 12		
		2	Dividers	.60	Item 29		
		12	Drills, twist, $\frac{1}{16}$"	1.44	do		
		1	Grindstone, complete	1.64	do		
		3	Hammers, blacksmith, 1¼ lb	.75	do		
		4	Hardies	.80	do		
		3	Wrenches, monkey, 12"	3.75	do		
			Veterinary supplies.				
		6	Belladonna, F. E. ozs	.36	Item 27		
		3	Camphor, gum, lbs	3.90	do		
		12	Capsicum, ozs	.24	do		
		1	Chloroform, lbs	.40	do		

APPROPRIATION "INCIDENTAL EXPENSES" FISCAL YEAR 1910—Continued.

Quantity on hand.	Consumed previous quarter.	Required.	Description of articles.	Estimated cost of quantity required.	Remarks: Use for each article must be stated. Par. 49, 50, Circular No. 7, Q. M. G. O., 1909.	Quantity approved by C. Q. M.	Actual cost of articles supplied.
			Veterinary supplies—Cont'd.				
		10	Cosmoline, lbs	$1.00	Item 27	As requested by Post Q. M.	
		5	Creolin, lbs	3.00	.....do		
		10	Flaxseed, meal, lbs	.70	.....do		
		10	Iodoform, ozs	2.30	.....do		
		5	Oil, olive, galls	11.20	.....do		
		6	Quinine, sulphate of, ozs	1.38	Item 27		
		5	Salol, ozs	.75	.....do		
		5	Tar, pine, lbs	.50	.....do		
			Total I. E	43.11			$43.11

APPROPRIATION "ARMY TRANSPORTATION," FISCAL YEAR 1910.

		12	Bands, back, amb	12.00	Item 24b	As requested by Post Q. M.	
		12	Bands, back, 6-mule	16.32	.....do		
		12	Bands, belly, amb	6.00	.....do		
		3	Bars, brake	3.00	Item 26a		
		4	Beams, brake, E. W	4.80	.....do		
		1	Bed, escort wagon	27.50	.....do		
		6	Blankets, pack	19.50	Item 23b		
		2	Blankets, saddle	3.00	.....do		
		24	Blocks, brake	6.00	Item 26a		
		12	Boards, bottom, E. W	5.40	.....do		
		2	Bolsters, E. W	1.60	.....do		
		600	Bolts, carriage, 100 $\frac{3}{8}''$ x 3", 100 $\frac{3}{16}''$ x $3\frac{1}{2}''$, 400 $\frac{1}{4}''$ x 2".	2.16	.....do		
		6	Boxings, wheel, E. W	3.00	.....do		
		1	Breechings, amb. set	2.75	.....do		
		2	Bridles, riding	5.80	Item 23d		
		6	Brushes, horse	4.56	Items 21b-22b		
		6	Collars, amb. harness, 20"	15.42	Item 23d		
			Total A. T	138.81			$138.81

APPROPRIATION "WATER & SEWERS, MILITARY POSTS," FISCAL YEAR 1910.

		100	Asbestos, sq. ft	8.00	Items 4 & 5	As requested by Post Q. M.	
		75	Belting, leather, ft	15.00	.....do		
		100	Canvas, yds., No. xx, 54" wide	45.00	.....do		
		34	Cocks, bibb, brass, $\frac{3}{4}''$	51.00	.....do		
		2	Cocks, cylinder	3.00	.....do		
		6	Mops, cotton	1.20	.....do		
		72	Nipples, G. I. $\frac{3}{4}''$	7.20	.....do		
		10	Packing, rubber, lbs	4.50	.....do		
		300	Pipe, G. I. $\frac{3}{4}''$, ft	45.00	.....do		
		300	Pipe lead, $\frac{1}{2}''$, lbs	27.00	.....do		
		144	Reducers, G. I. from 1" to $\frac{3}{4}''$	14.40	.....do		
		1	Torch, gasoline	4.50	.....do		
		32	Tubes, boiler, 1"	64.00	.....do		
		4	Valves, gate, 12"	36.00	.....do		
			Total, W. & S	325.80			$325.80

Requisition forwarded to New York depot for supply.
Charge to Letter of Apportionment 11011.

RECAPITULATION.

Regular supplies	267.50
Incidental expenses	43.11
Army transportation	138.81
Water and sewers	325.80

Respectfully submitted.

——— ———, *Quartermaster.*

Approved:

——— ———, *Commanding.*

Station, Fort Andrews, Mass.

APPENDIX 15.

First quarter fiscal year 1910.

To be supplied from Jefferson Depot.

REQUISITION.
War Department.
Q. M. D. Form No. 60.
(Modified January 13,1908.)

No. 112-8.
Date, July 22, 1909.
Class A.
Appropriation, as stated .

APPROPRIATION "REGULAR SUPPLIES, FISCAL YEAR, 1910."

Quantity on hand.	Consumed previous quarter.	Required.	Description of articles.	Estimated cost of quantity required.	Remarks: Use for each article must be stated. Par. 49, 50, Circular No. 7, Q. M. G. O., 1909.	Quantity approved by C. Q. M.	Actual cost of articles supplied.
		5	Army ranges, No. 1	$271.00	Item 4	As asked for.	
		3	Army ranges, No. 3	126.72	"		
		2	Army ranges, No. 4	230.00	"		
			Total	627.72			$627.72

APPROPRIATION "ARMY TRANSPORTATION, FISCAL YEAR, 1910."

		2	Carts, dump	$97.50	Item 27	As asked for.	
		6	Carts, hand	101.88	"		
		2	Wagons, escort	237.00	Item 25		
		4	Wheels, front, E. W	36.00	Item 25a		
		6	Wheels, hind, E. W	54.00	"		
			Total	526.38			$526.38

Charge to Letter of Apportionment 11011.
Supplied from stock.
Requisition completed.

Respectfully submitted.

—, *Quartermaster.*

Approved:

——— ———, *Commanding.*

Station, Fort Andrews, Mass.

APPENDIX 16.

First quarter fiscal year 1910.

To be supplied from Philadelphia Depot.

REQUISITION.
War Department.
Q. M. D. Form No. 60.
(Modified January 13, 1908.)

No. 112-9.
Date, July 15, 1909.
Class, A.
Appropriation, Regular Supplies.

Quantity on hand.	Consumed previous quarter.	Required.	Description of articles.	Estimated cost of quantity required.	Remarks: Use for each article must be stated. Par. 49, 50, Circular No. 7, Q. M. G. O., 1909.	Quantity approved by C. Q. M.	Actual cost of articles supplied.
		63	Boats, gravy	17.01	Item 22	As asked for.	
		312	Bowls	37.44	do		
		63	Bowls, sugar	17.01	do		
		63	Boxes, pepper	2.52	do		
		39	Cruets, vinegar	9.75	do		
		312	Cups	24.96	do		
		42	Dishes, pickle	7.98	do		
		156	Dishes, vegetable	49.92	do		
		63	Pitchers, sirup	35.91	do		
		30	Pitchers, water	18.30	do		
		312	Plates, dinner	28.08	do		
		30	Plates, meat	33.60	do		
		312	Plates, soup	31.20	do		
		63	Pots, mustard	8.82	do		
		63	Salt cellars	3.15	do		
		312	Saucers	21.84	do		
		312	Tumblers	12.48	do		
			Total	359.97			$359.97

Charge to Letter of Apportionment 11011.
Supplies from stock.
Requisition completed August 10, 1909.

Respectfully submitted.
Approved:

———, *Commanding.*

———, *Quartermaster.*

Station, Fort Andrews, Mass.

APPENDIX 17.

First quarter fiscal year 1910.

To be supplied from
———.

REQUISITION.
War Department.
Q. M. D. Form No. 60.
(Modified January 13, 1908.)

No. 112-4.
Date, June 25, 1909.
Class II services.
Appropriation, as below.

APPROPRIATION "REGULAR SUPPLIES," FISCAL YEAR, 1910.

Quantity on hand.	Consumed previous quarter.	Required.	Description of articles.	Estimated cost of quantity required.	Remarks: Use for each article must be stated. Pars. 49, 50, Circular No. 7, Q. M. G. O., 1909.	Quantity approved by C. Q. M.	Actual cost of articles supplied.
			One tinner, 10 days, at $2.50 per day.	$25.00	Item R. S. 7c.—The services of the tinner asked for are necessary to place the cooking utensils at this post in proper repair. The funds for payment of this employee should be supplied immediately after July 1st, if request is approved.	$25.00	

APPROPRIATION "INCIDENTAL EXPENSES," FISCAL YEAR, 1910.

			Shoeing public animals, 6 horses and 4 mules during first quarter, at $1.50 per animal.	$33.00	Item I. E. 32.—This work is to be done under informal agreement pending the assignment of a permanent blacksmith.	$33.00	
			Hire of a veterinarian to administer the mallein test to public animals at post. 10 visits at $5.00 per visit.	50.00	I. E. 26.....	50.00	
			Total, I. E.....	83.00			

APPROPRIATION "ARMY TRANSPORTATION," FISCAL YEAR, 1910.

			Hire of a saddler 10 days, at $2.00 per day.	$20.00	Item A. T. 24.—Repairing harness at post.	$20.00	
			For repair of 7 wagons and repainting same. To be done under agreement at an approximate cost of $12.50 per wagon.	87.50	Item A. T. 26.—The 7 wagons at the post are badly in need of repairs. It is estimated that the work can be done within the figures named.	87.50	
			Total A. T.....	107.50			

Respectfully submitted.

———, *Quartermaster.*

Approved:

———, *Commanding.*

Station, Fort Andrews, Mass.

APPENDIX 18.

First quarter fiscal year 1910.

To be supplied from
———.

REQUISITION.
War Department.
Q. M. D. Form No. 60.
(Modified January 13, 1908.)

No. 112-5.
Date, July 10, 1909.
Class IV services.
Appropriation. A. T.

APPROPRIATION "ARMY TRANSPORTATION," FISCAL YEAR 1910.

Quantity on hand.	Consumed previous quarter.	Required.	Description of articles.	Estimated cost of quantity required.	Remarks: Use for each article must be stated. Pars. 49, 50, Circular No. 7, Q. M. G. O., 1909.	Quantity approved by C. Q. M.	Actual cost of articles supplied.
			Scraping and repainting bottom of steamer "Capt. Gregg."	$375.00	Item A. T. 43.....		
			Hauling steamer on ways.....	75.00	This work to be advertised for and done under formal agreement.		
			Replacing 6 stanchions on port side forward.	12.00			
			Furnishing and installing new capstan.	35.00			
			Total.....	497.00	.....	.....	$497.00

Approved Q. M. G. O., July 25, 1909. Charge to Q. M. G. O., #244244.

Respectfully submitted.

———, *Quartermaster.*

Approved:

———, *Commanding.*

Station, Fort Andrews, Mass.

APPENDIX 19.

First quarter fiscal year 1910.

To be supplied from ———.

REQUISITION.
War Department.
Q. M. D. Form No. 60.
(Modified January 13, 1908.)

No. 112-6.
Date, July 10, 1909.
Class D.
Appropriation, as stated.

APPROPRIATION "REGULAR SUPPLIES," FISCAL YEAR 1910.

Quantity on hand.	Consumed previous quarter.	Required.	Description of articles.	Estimated cost of quantity required.	Remarks: Use for each article must be stated. Pars. 49, 50, Circular No. 7, Q. M. G. O., 1909.	Quantity approved by C. Q. M.	Actual cost of articles supplied.
		4	Radiators, each 32 sq. feet heating surface, tapped for 1" pipe. Plate 6 Nelson's Catalogue, page 12.	$48.00	Item R. S. 3. To replace 4 radiators in troop barracks, cracked and unserviceable.	4	$48.00
		1	Electric testing machine. Plate 60 Electric Mfg. Co. Catalogue, 1908, page 364.	125.00	Item R. S. 9. Required to test electric lighting system for breaks in insulation, etc.	1	125.00
			Total.....	173.00	.....	.....	173.00

APPROPRIATION "R. W. W. AND D. 4," FISCAL YEAR 1910.

		1	Road scraper, 2-horse. Plate 10, page 16, Simmonds Hdwe. Catalogue, 1908.	$110.00	Item R. W. W. & D. 1a. For use in connection with repairs of roads at this post.	1	$110.00

Approved by Q. M. G. O., July 25, 1909, for purchase by C. Q. M. O.
Charge to Q. M. G. O. #221212.

Respectfully submitted.

———, *Quartermaster*

Approved:

———, *Commanding.*

Station, Fort Andrews, Mass.

APPENDIX 20.

Class A. [Combination blank, invoice, or receipt.] Req. 112-1

Transfer of quartermaster supplies from Chief Q. M., Department of the East, to ——— ———, Q. M. at Fort Andrews, Mass., for transportation and delivery to ——— ———.

Quantity (in figures).	Articles.	Cost when new.	Condition.	Remarks
	REGULAR SUPPLIES.			
1	Alphabet, steel, set	$5.00	Good	Item 1.
12	Baskets, coal	3.00	do	Do.
12	Bands, rubber, gross	2.00	do	Item 27.
72	Blocks, memo. #2026	2.75	do	Do.
3	Boards, clip, letter size	1.20	do	Do.
12	Books, blank, 3 qr. horizontal ruling	1.20	do	Do.
3	Books, letter-copy, letter size	4.00	do	Do.
24	Books, memo., pocket size, flexible cover	3.60	do	Do.
1	Book, time, small	.15	do	Do.
2	Bowls, copying	.30	do	Do.
1	Brush, copying	.25	do	Do.
12	Clips, paper, GEM, gross	2.00	do	Do.
1	Crayons, gross	.25	do	Do.
24	Erasers, rubber, Faber's I. & P	1.00	do	Do.
6	Erasers, steel	1.50	do	Do.
500	Fasteners, paper, McGill's, #2	1.00	do	Do.
12	Folders, paper	2.40	do	Do.
36	Ink, black, pts	4.00	do	Do.
12	Ink, red, bots. 2 oz	1.00	do	Do.
6	Inkstands, single	1.25	do	Do.
36	Mucilage, bots. 4 oz	3.50	do	Do.
1,000	Paper, carbon, sheets	10.00	do	Do.
10	Paper, folio post, qrs	2.50	do	Do.
100	Paper, foolscap, qrs	1.00	do	Do.
250	Paper, legal cap, qrs	26.00	do	Do.
300	Paper, letter, qrs	34.00	do	Do.
20	Paper, note, qrs	2.00	do	Do.
500	Paper, blotting, sheets	10.00	do	Do.
1,000	Paper, T. W. letter, No. 2½, qrs	11.00	do	Do.
24	Paste, library, bots	2.50	do	Do.
144	Pencils, lead, Dixon's, #2	2.88	do	Do.
12	Pens, steel, gross, 4 #048, 4 Spencerian #2 and 4 J stub.	3.00	do	Do.
2	Racks, pen	.50	do	Do.
6	Sponges, cup	.60	do	Do.
12	Tape, office, spools	1.40	do	Do.
72	Wax, sealing, ozs	1.50	do	Do.
6	Weights, paper	.75	do	Do.
	Total R. S	150.98		
	INCIDENTAL EXPENSES.			
1	Clock, office	5.00	Good	Item 12.
1	Stand, dictionary	1.50	do	Do.
24	Tacks, thumb	.24	do	Do.
	Total I. E	6.74		
	ROADS, WALKS, WHARVES, AND DRAINAGE.			
6	Drainers, cast iron, ¼" perforation; Clow catalogue plate 7, page 39.	37.00	Good	Item 7.

APPENDIX 21.

Class A. [Combination blank, invoice or receipt.] Req. 112-3.

Transfer of quartermaster supplies from depot, Q. M. at Philadelphia, Pa., to ———, Q. M. at Fort Andrews, Mass., for transportation and delivery to ——— ———.

Quantity (in figures).	Articles.	Cost when new.	Condition.	Remarks.
	REGULAR SUPPLIES.			
4	Bowls, chopping	$2.40	Good	Item 6.
1	Chopper, meat	5.50	do	Do.
1	Cleaver	.63	do	Do.
10	Dippers	.70	do	Do.
4	Forks, meat	.44	do	Do.
6	Graters	1.08	do	Do.
4	Knives, bread	.72	do	Do.
4	Knives, butcher	.60	do	Do.
1	Mill, coffee	4.07	do	Do.
12	Openers, can	.60	do	Do.
6	Pans, frying	2.28	do	Do.
1	Saw, meat	.65	do	Do.
1	Scale and weight	3.95	do	Do.
	Total	23.62		

Supplied from stock. Requisition completed.

Invoiced this 15 day of June, 1909, and dropped per receipt, voucher No. 432, 1st quarter fiscal year 1910. Return of invoicing officer.

———, ———,
Invoicing Officer.

APPENDIX 22.

Class A. [Combination blank, invoice, or receipt.] Req. 112-1.

Transfer of quartermaster supplies from depot, Q. M., at New York City, to ——, Q. M., at Fort Andrews, Mass., for transportation and delivery to ——.

Quantity (in figures).	Articles.	Cost when new.	Condition.	Remarks.
	REGULAR SUPPLIES.			
6	Blades, hack-saw	$1.00	Good	Item 9.
4	Boilers, coffee, 30 galls., copper bottom, round, with faucets.	5.00	do	Item 6.
3	Boilers, round, 20 galls., square, with copper bottom.	2.20	do	Do.
7	Boilers, round, 20 galls., copper bottom, with faucets.	9.00	do	Do.
144	Chimneys, lamp, for Q. M. D. lamps	6.00	do	Item 9*a*.
6	Chisels, cold, ½″ face	.90	do	Item 9.
3	Dusters, feather	3.75	do	Do.
3,000	Envelopes, official, penalty stamp, No. 9	6.40	do	Item 27.
	Total	34.25		
	INCIDENTAL EXPENSES.			
20	Alum, lbs	2.00	Good	Item 33.
1	Anvil, 200 lbs	14.50	do	Item 29.
6	Baskets, desk	1.35	do	Item 12.
6	Baskets, waste	1.75	do	Do.
3	Brushes, desk	1.20	do	Do.
15	Compound, welding, lbs	3.00	do	Item 29.
24	Mats, cuspidor, rubber	3.60	do	Item 12.
6	Mats, door, rope	3.00	do	Do.
2	Wrenches, Stillson, 12″	3.00	do	Item 29.
	Total	33.40		
	ARMY TRANSPORTATION.			
2	Aprons, rain, amb	7.00	Good	Item 25*a*.
6	Awls, saddlers, 1″	.90	do	Item 24*a*.
6	Blades, awl, 1″	.60	do	Do.
12	Blankets, horse	40.00	do	21*b* & 22*b*.
36	Brooms, stable	24.00	do	Do.
24	Brushes, horse	12.00	do	Do.
12	Blocks, brake, E. W	2.40	do	Item 26*a*.
12	Boards, sand, E. W	7.20	do	Do.
6	Bolts, king, E. W	.60	do	Do.
12	Chains, fifth	6.00	do	Do.
72	Links, open, ½″	4.00	do	Do.
15	Metal, babbit, lbs	4.50	do	Do.
2	Pots, glue	.70	do	Item 26*b*.
6	Rasps, wood, 9″	1.20	do	Do.
4	Screw-drivers, spiral	2.00	do	Do.
2	Squares, steel	1.00	do	Do.
4	Wrenches, monkey, 10″	2.50	do	Do.
	Total	116.60		
	WATER AND SEWERS, MILITARY POSTS.			
12	Brooms, corn	3.00	Good	1, 2, 3, 4, 5
24	Cloth, emery, sheets	.40	do	Item 4.
1	Cutter, pipe, 3 wheel, for pipe from 1″ to 4″	5.00	do	Do.
50	Grease, Albany, lbs	5.00	do	Items 4, 5
1	Vise, pipe, for pipe 1″ to 6″	15.00	do	Items 1, 4.
	Total	28.40		

Partial supply. Supplies from stock.

Invoiced this 20th day of June, 1909, and dropped per receipt, voucher No. 520, 4th quarter fiscal year 1909. Return of invoicing officer.

——,
Invoicing Officer.

APPENDIX 23.

Class A. [Combination blank, invoice or receipt.] Req. 112-2.

Transfer of quartermaster supplies from depot Q. M. at New York City, to ———, Q. M. at Fort Andrews, Mass., for transportation and delivery to ——— ———.

Quantity (in figures).	Articles.	Cost when new.	Condition.	Remarks.
	ARMY TRANSPORTATION.			
	FOR LAUNCH "CAPT. GREGG."			
10	Acid, muriatic, gall	$5.75	Good	All item 41*b*
3	Alcohol, wood, gall	3.00	do	
3	Asbestos wicking, lbs. ⅛"	.75	do	
6	Brooms, corn	2.10	do	
1	Broom, coir	1.50	do	
3	Brushes, varnish, flat, 1"	1.00	do	
6	Brushes, scrubbing	.30	do	
1	Brush, tube 3"	4.00	do	
6	Buckets, water, G. I., 3-gall	2.88	do	
15	Cement, smooth-on, lbs	2.50	do	
6	Chisels, cold, ½" face	1.00	do	
50	Compound, boiler, lbs	6.00	do	
10	Emery, powdered, lbs	.75	do	
30	Hose, steam, ½", feet	6.50	do	
	Total	38.03		

Supplied from stock. Requisition completed.

Invoiced this 20th day of June, 1909, and dropped per receipt, voucher No. 654, 4th quarter, fiscal year 1909. Return of invoicing officer.

———,
Invoicing Officer.

APPENDIX 24.

Class A. [Combination blank, invoice or receipt.] Req. 112-1.

Transfer of quartermaster supplies from depot Q. M. at New York City to Q. M. at Fort Andrews, Mass., for transportation and delivery to ——— ———.

Quantity (in figures).	Articles.	Cost when new.	Condition.	Remarks.
	REGULAR SUPPLIES.			
2	Alcohol, wood, galls	$2.00	Good	Item 7*a*.
30	Asbestos, lbs	4.50	do	Item 7*b*.
10	Asphaltum, galls	7.30	do	5 Item 7*a*. 5 Item 7*b*.
2	Bars, pick	1.50	do	Item 7*b*.
6	Charcoal, bushels	2.25	do	Item 7*a*.
1	Clay, fire, bbl	3.75	do	Item 9.
250	Compound, boiler, lbs	20.00	do	100 Item 9. 150 Item 11.
1	Cleaner, flue, 3″	5.00	do	Item 9.
	Total	46.30		
	INCIDENTAL EXPENSES.			
50	Acid, carbolic, crude, galls	6.00	Good	Item 33.
5	Acid, muriatic, galls	5.40	do	Do.
3	Alcohol, wood, galls	2.70	do	Item 12.
	Total	14.10		
	WATER AND SEWERS, MILITARY POSTS.			
50	Alum, lbs	5.00	Good	Item 1.
500	Brick, fire	6.00	do	Do.
2	Brushes, flue, 3″	7.00	do	Do.
50	Oil, cylinder, gall	25.00	do	Do.
10	Oil, engine, galls	6.00	do	Do.
1	Tools, firing, set	7.50	do	Do.
1	Torch, gasoline	5.00	do	Items 4, 5.
	Total	61.50		
	ROADS, WALKS, WHARVES, AND DRAINAGE.			
6	Hammers, stone, 4 lbs	2.00	Good	Item 1*a*.

Purchased. Requisition completed.

Invoiced this 15 day of July, 1909, and dropped per receipt, voucher No. 640, 1st quarter, fiscal year 1910. Return of invoicing officer.

———, *Invoicing Officer.*

APPENDIX 25.

Class A. [Combination blank, invoice or receipt.] Req. 112-8.

Transfer of quartermaster supplies from depot Q. M. at Jeffersonville, Ind., to ——— Q. M. at Fort Andrews, Mass., for transportation and delivery to ——— ———.

Quantity (in figures)	Articles.	Cost when new.	Condition.	Remarks.
	APPROPRIATION "REGULAR SUPPLIES," FISCAL YEAR 1910.			
5	Army ranges, No. 1	$271.00	Good	Item 4.
3	Army ranges, No. 3	126.72	do	Do.
2	Army ranges, No. 4	230.00	do	Do.
	Total	627.72		
	APPROPRIATION "ARMY TRANSPORTATION," FISCAL YEAR 1910.			
2	Carts, dump	97.50	Good	Item 27.
6	Carts, hand	101.88	do	Do.
2	Wagons, escort	227.00	do	Item 25.
4	Wheels, front, E. W	36.00	do	Item 25a.
6	Wheels, escort, hind	54.00	do	Do.
	Total	536.38		

Supplies from stock. Requisition completed.

Invoiced this 10 day of Aug., 1909, and dropped per receipt, voucher No. 654, 1st quarter, fiscal year 1910. Return of invoicing officer.

———, *Invoicing Officer.*

APPENDIX 26.

Class A. [Combination blank, invoice or receipt.] Req. 112-9.

Transfer of quartermaster supplies from depot Q. M. at Philadelphia, Pa., to ———, Q. M. at Fort Andrews, Mass., for transportation and delivery to ——— ———.

Quantity (in figures).	Articles.	Cost when new.	Condition.	Remarks.
	REGULAR SUPPLIES.			
63	Boats, gravy	$17.01	Good	Item 22.
312	Bowls	37.44	do	Do.
63	Bowls, sugar	17.01	do	Do.
63	Boxes, pepper	2.52	do	Do.
39	Cruets, vinegar	9.75	do	Do.
312	Cups	24.96	do	Do.
42	Dishes, pickle	7.98	do	Do.
156	Dishes, vegetable	49.92	do	Do.
63	Pitchers, syrup	35.91	do	Do.
30	Pitchers, water	18.30	do	Do.
312	Plates, dinner	28.08	do	Do.
30	Plates, meat	33.60	do	Do.
312	Plates, soup	31.20	do	Do.
63	Pots, mustard	8.82	do	Do.
63	Salt cellars	3.15	do	Do.
312	Saucers	21.84	do	Do.
312	Tumblers	12.48	do	Do.
	Total	359.97		

Supplies from stock. Requisition completed.

Invoiced this 10 day of Aug., 1909 and dropped per receipt, voucher No. 1320, 1st quarter, fiscal year 1910. Return of invoicing officer.

———,
Invoicing Officer.

APPENDIX 27.

Class A. [Combination blank, invoice or receipt.] Req. 112-7.

Transfer of quartermaster supplies from depot Q. M. at New York City, to ——— Q. M. at Fort Andrews, Mass., for transportation and delivery to ——— ———.

Quantity (in figures).	Articles.	Cost when new.	Condition.	Remarks.
	REGULAR SUPPLIES.			
5	Acid, sulphuric, galls	$5.50	Good	Item 9.
5	Ammonia, galls	15.00	do	Do.
12	Adjusters, lamp cord	.60	do	Do.
1	Brace, carpenter's, 12" sweep	1.10	do	Do.
1	Bronze, gold, lb	2.00	do	Do.
2	Brushes, floor	1.80	do	Do.
3	Brushes, paint, 1-1" and 2-3"	.75	do	Do.
6	Brushes, scrubbing	.90	do	Do.
6	Buckets, G. I	3.00	do	Do.
3	Cans, oil, squirt, copper, 1 qt	2.25	do	Do.
12	Carbons, Electra	4.20	do	Do.
50	Cards, steam indicator	1.50	do	Do.
30	Cement, gas pipe, lbs	1.50	do	Do.
6	Chisels, wood, ¼", ½", 1", 2 each	4.20	do	Do.
800	Cord, lamp, type VIII, feet	24.00	do	Do.
72	Elbows, C. I., 1½"	36.00	do	Do.
1	Electrolite, carbon	18.00	do	Do.
12	Files, flat, 2-4½" and 10-6"	.75	do	Do.
100	Graphite, lbs	17.00	do	Do.
50	Grease, Albany, lbs	5.50	do	Do.
100	Hose, steam, 1", ft	40.00	do	Do.
100	Hose, garden, wire wound, ¾", ft	15.00	do	Do.
3	Knobs, porcelain, ¾", gross	4.05	do	Do.
1	Line, tape, 100 feet	2.50	do	Do.
10	Packing, rubber, lbs	4.00	do	Do.
10	Packing, valve-rod, lbs	12.50	do	Do.
1	Paper, emery, ream No. 000	1.80	do	Do.
10	Paper, sand, No. 001, qrs	1.30	do	Do.
100	Rags, cleaning, lbs	12.00	do	Do.
1	Square, try, 4"	.30	do	Do.
1	Valve, blow-off	2.50	do	Do.
100	Wire, type VIII, lbs	26.00	do	Do.
	Total	267.50		
	INCIDENTAL EXPENSES.			
3	Boxes, letter	2.10	Good	Item 12.
1	Box, shoeing	1.25	do	Item 29.
2	Braces, ratchet	3.00	do	Do.
2	Butterises, farriers	.50	do	Do.
1	Cutter, clinch	.35	do	Do.
6	Cuspidors	1.20	do	Item 12.
2	Dividers	.60	do	Item 29.
12	Drills, twist, 5/16"	1.44	do	Do.
1	Grindstone, complete	1.64	do	Do.
3	Hammers, blacksmith, 1½ lbs	.75	do	Do.
4	Hardies	.80	do	Do.
3	Wrenches, monkey	3.75	do	Do.
6	Belladonna, F. E. ozs	.36	do	Item 27.
3	Camphor, gum, lbs	3.90	do	Do.
12	Capsicum, ozs	.24	do	Do.
1	Chloroform, lbs	.40	do	Do.
10	Cosmoline, lbs	1.00	do	Do.
5	Creolin, lbs	3.00	do	Do.
10	Flaxseed meal, lbs	.70	do	Do.
10	Iodoform, ozs	2.20	do	Do.
5	Oil, olive, galls	11.20	do	Do.
6	Quinine, sulphate of, ozs	1.38	do	Do.
5	Salol, ozs	.75	do	Do.
5	Tar, pine, lbs	.50	do	Do.
	Total	43.11		

*Transfer of quartermaster supplies from depot Q. M. at New York City, to ——, Q. M. at Fort Andrews, Mass., for transportation and delivery to —— ——*Continued.

Quantity (in figures).	Articles.	Cost when new.	Condition.	Remarks.
	ARMY TRANSPORTATION.			
12	Bands, back, amb	$12.00	Good	Item 24*b*.
12	Bands, back, 6-mule	16.32	do	Do.
12	Bands, belly, amb	6.00	do	Do.
3	Bars, brake	3.00	do	Item 26*a*.
4	Beams, brake, E. W	4.80	do	Do
1	Bed, escort wagon	27.50	do	Do.
6	Blankets, pack	19.50	do	Item 23*b*.
2	Blankets, saddle	3.00	do	Do.
24	Blocks, brake	6.00	do	Item 26*a*.
12	Boards, bottom, E. W	5.40	do	Do.
2	Bolsters, E. W	1.60	do	Do.
600	Bolts, carriage, 100 $\frac{3}{8}''$ by 3″, 100 $\frac{3}{16}''$ by $3\frac{1}{2}''$, 400 $\frac{1}{4}''$ by 2″.	2.16	do	Do.
6	Boxings, wheel, E. W	3.00	do	Do.
1	Breechings, amb. set	2.75	do	Do.
2	Bridles, riding	5.80	do	Item 23*d*.
6	Brushes, horse	4.56	do	21*b* & 22*b*.
6	Collars, amb. harness, 20″	15.42	do	Item 23*d*.
	Total	138.81		
	WATER AND SEWERS, MILITARY POSTS.			
100	Asbestos, sq. ft	8.00	Good	Items 4, 5.
75	Belting, leather, ft	15.00	do	Do.
100	Canvas, yds. Np. xx 54″ wide	45.00	do	Do.
34	Cocks, bibb, brass, $\frac{3}{4}''$	51.00	do	Do.
2	Cocks, cylinder	3.00	do	Do.
6	Mops, cotton	1.20	do	Do.
72	Nipples, G. I., $\frac{3}{4}''$	7.20	do	Do.
10	Packing rubber, lbs	4.50	do	Do.
300	Pipe, G. I., $\frac{3}{4}''$, ft	45.00	do	Do.
300	Pipe, lead, $\frac{1}{4}''$, lbs	27.00	do	Do.
144	Reducers, G. I. from 1″ to $\frac{3}{4}''$	14.40	do	Do.
1	Torch, gasoline	4.50	do	Do.
32	Tubes, boiler, 1″	64.00	do	Do.
4	Valves, gate, 12″	36.00	do	Do.
	Total	325.80		

Charge to letter of apportionment 11011.
Supplies from stock. Requisition completed.

Invoiced this 10th day of Aug., 1909, and dropped per receipt, voucher No. 865, 1st quarter, fiscal year 1910. Return of invoicing officer.

——, ——,
Invoicing Officer.

APPENDIX 28.

[First page of cover.—Form 126 (amended Feb. 8-09).]

Annual estimate of repairs required for public buildings.

At Fort Monroe, Va., during the year ending March 1, 1910.
Respectfully submitted.

_____,
_____, *Quartermaster.*

Approval recommended as indicated in first column.

_____,
_____, *Commanding Post.*

RECAPITULATION.

Apportionment.	Estimate.	Recommended by department commander.	Allotted.
B. & Q	$1,025.50	$865	$500
R. S	377.00	325	240
W. & S	335.00	185	185
I. E	14.00	14	14
M. P. E			
A. T	35.00	35	35
Total	1,786.50	1,424	974

DATE, _____ —, 1909.

Recommended as indicated in second column.

_____,
_____, *Commanding Department.*

DATE, _____ —, 1909.

Allotted as indicated in red in third column.

_____,
_____, *Commanding Department.*

[Second page of cover.]

INSTRUCTIONS.

1. To be mailed from the post not later than April 1st, and forwarded to The Adjutant-General from department headquarters not later than April 15th.

2. The estimates will be prepared in triplicate for posts under the jurisdiction of department commanders. The three copies will be forwarded to department headquarters and one copy with recommendations of the department authorities forwarded to The Adjutant-General. For depots and independent stations the estimate will be prepared in duplicate, and both copies with recommendations forwarded to The Adjutant-General. Apportionments will be made, based upon these estimates, which will then be returned to the department for allotment to the post. After allotment has been made by the department commander, one copy of each report will be forwarded to The Adjutant-General and one copy will be sent to the post, one copy being retained at department headquarters.

3. Estimates for the Philippine division will be forwarded as above to the division commander for his action.

4. See paragraphs 1022, 1023, 1024, 1025, and 1485, Army Regulations, 1908, and General Orders 163, War Department, of 1908.

5. A page or sheet will be inserted for each building at the post and for each iron flagstaff, garbage crematory, power-plant building, etc. Sheets will be arranged according to the numbers of the buildings and bound in covers in serial order.

6. This estimate will include repairs to

(a) The building proper.

(b) The steam, hot water, or hot air heating apparatus within the building.

(c) The lighting fixtures within the building.

(d) The plumbing within the building.

7. For hospitals and hospital corps sergeants' quarters, all expenditures for repairs during the preceding year will be reported, but estimates will be submitted on this form only for repairs required to heating apparatus or lighting fixtures. Estimates for other repairs, chargeable to the appropriations for hospitals and hospital stewards' quarters, are to be forwarded separately by the surgeon for the action of the Surgeon-General.

8. Estimates for repairs to shooting galleries and other buildings chargeable to the appropriation for "Shooting galleries and ranges," will be rendered separately to The Adjutant-General, but expenditures for preceding year will be reported on these blanks.

9. The appropriations from which repairs are payable are as follows:

(a) *Barracks and quarters.*—Repairs to all public buildings at established posts in the United States, except those indicated in these instructions as payable from other appropriations.

(b) *Barracks and quarters, Philippine Islands.*—Repairs to public buildings in the Philippine Islands which in the United States are made from the appropriation "Barracks and quarters."

(c) *Regular supplies.*—Repairs to bakery and laundry and power-plant buildings, steam-cooking systems, heating apparatus and gas or electric fixtures in all buildings except post exchanges and gymnasiums, and electric wiring or gas piping in all buildings except hospitals and hospital stewards' quarters, post exchanges, and gymnasiums.

(d) *Incidental expenses.*—Repairs to iron flagstaffs, electric bells, and fire-alarm systems.

(e) *Water and sewers.*—Repairs to crematories and pump houses, and plumbing in all buildings except hospitals, hospital stewards' quarters, post exchanges, and gymnasiums.

[Third page of cover.]

(f) *Army transportation.*—Repairs to elevators in all public buildings, where installed, except hospitals.

10. In reporting expenditures made during preceding year all *repairs* to each building and its appurtenances during the prescribed time will be included, no matter from what appropriation paid, but additions to buildings, alterations, and remodeling of same, and *new installation* of plumbing, heating, and lighting systems will not be reported or estimated for on this form. Repairs to window and door screens, wall lockers, and other appurtenances will be included in estimates for repairs to building proper, but the installation of same will not be included in the report of cost or in the estimates of repairs required. (*A complete renewal of plumbing, heating or lighting systems, screens, etc., for a building or a renewal of a substantial part of any one of these systems will be classed as an installation and will not be included in these estimates.*)

11. Water and sewer systems, pumping plants, heating, lighting and power plants, wharves and boathouses, roads, walks, grading, etc., will not be included in these estimates. (Repairs to pump *houses* and to power-plant *buildings* will be included, but repairs to machinery contained in these buildings will be omitted from these estimates.)

12. Chief quartermasters and post quartermasters will enter for each building, on their copy of Historical Record, the amounts reported herein as expended during the preceding year.

Place, Monroe, Fort, Va.

(Designation:) Administration building; condition, good.

Expenditures since March 1st, preceding year.

Repairs to building.....(B. & Q.)	$185	00
Repairs to heating plant.....(R. S.)	30	00
Repairs to lighting.....(R. S.)	20	00
Repairs to plumbing.....(W. & S.)	32	00
Repairs to.....(I. E.)	8	00
Repairs to.....(A. T.)	10	.....
Total.....	285	00

Estimate of amount required for ensuing F. Y.

(*a*) For repairs to building proper.....(B. & Q.)		
Painting metal ceilings.....	35	00
Varnishing woodwork.....	175	00
Repairing locks on doors.....	8	00
Glass for basement windows.....	13	00
	231	00

(*b*) For repairs to heating apparatus.....(R. S.)		
1 set of grate bars.....	75	00

(See reverse side for other repairs.)

No. of Bldg., 77.

No. of Bldg., 77.

(Designation:) Administration building—(continued).

(*c*) For repairs to lighting.....(R. S.)		
1 switch box.....	$7	00
Repairs to elec. lt. meter.....	3	00
(*d*) For repairs to plumbing.....(W. & S.)		
1 tank regulator.....	42	00
Replacing hot-water heater.....	150	00
Replacing washbowl in lavatory.....	5	00
	197	00
For other repairs (if any).....(A. T.)		
Repairs to elevator.....	35	00

TOTAL FOR EACH APPROPRIATION.

Appropriation.	Estimate.	Recommended by department commander.	Allotted.
B. & Q.....	$231	$215	$100
R. S.....	85	75	50
W. & S.....	197	150	150
A. T.....	35	35	35
Total.....	548	475	335

Place, Monroe, Fort, Va.

(Designation:) Double barracks; condition, good.

Expenditures since March 1st, preceding year.

Repairs to building.....(B. & Q.)	$120	00
Repairs to heating plant.....(R. S.)	28	00
Repairs to lighting.....(R. S.)	13	00
Repairs to plumbing.....(W. & S.)	5	00
Repairs to.....(I. E.)	1	00
Repairs to.....( )	.....	.....
Total.....	167	00

Estimate of amount required for ensuing F. Y.

(*a*) For repairs to building proper.....(B. & Q.)

Building No. 10.		
Repairs to gutters and downspouts.....	59	50
Plastering ceiling.....	45	00
Painting woodwork.....	175	00
Building No. 11.		
Repairs to windows and doors.....	35	00
Repairs to main stairway.....	48	00
Repairs to wainscoting on first floor.....	37	00
	399	50

(*b*) For repairs to heating apparatus.....(R. S.)

Building No. 10.		
Repairs to furnace.....	40	00
Repairs to ventilators.....	25	00
Building No. 11.		
Repairs to ventilators.....	15	00
	80	00

(See reverse side for other repairs.)

No. of Bldg., 10 and 11.

No. of Bldg., 10 and 11.

(Designation:) Double barracks—(continued).

(*c*) For repairs to lighting.....(R. S.)		
Building No. 10.		
Repairs to wall switches.....	$15	00
Repairs to elec. wiring.....	10	00
Building No. 11.		
Repairs elec. light fixtures in dormitory.....	34	00
Repairing electric meter.....	8	00
	67	00
(*d*) For repairs to plumbing.....(W. & S.)		
Building No. 10.		
Repairing urinal stalls.....	25	00
Repairing washbowl	5	00
New sink in lavatory.....	8	00
Building No. 11.		
Repairing water-supply pipes.....	32	00
Repairing waste pipe.....	28	00
Repairing water-closet.....	10	00
	108	00
For other repairs (if any).....(I. E.)		
Building No. 11.		
Repairing electric bells.....	9	00

TOTAL FOR EACH APPROPRIATION.

Appropriation.	Estimate.	Recommended by department commander.	Allotted.
B. & Q.....	$399.50	$350.00	$200.00
R. S.....	147.00	125.00	100.00
W. & S.....	108.00	100.00	100.00
I. E.....	9.00	9.00	9.00
Total.....	663.50	584.00	409.00

Place, Monroe, Fort, Va.

(Designation:) Double officers' quarters; condition, fair.

Expenditures since March 1st, preceding year.

Repairs to building.....(B. & Q.)	$328	00
Repairs to heating plant.....(R. S.)	17	00
Repairs to lighting.....(R. S.)	2	00
Repairs to plumbing.....(W. & S.)	11	00
Repairs to.....(I. E.)	1	75
Repairs to.....( )	.....	....
Total.....	359	75
Estimate of amount required for ensuing F. Y.		
(*a*) For repairs to building proper.....(B. & Q.)		
Building No. 50.		
Repairs to sash.....	35	00
Repairs to stairs.....	15	00
Relaying floors 1st story.....	150	00
Building No. 51.		
Renewing pillars on porch.....	180	00
Repairs to doors and windows.....	15	00
	395	00
(*b*) For repairs to heating apparatus.....(R. S.)		
Building No. 50.		
Repairs to heating pipes.....	75	00
Building No. 51.		
Repairs to furnace.....	25	00
	100	00

(See reverse side for other repairs.)

No. of Bldg., 50 and 51.

No. of Bldg., 50 and 51.

(Designation:) Double officers' quarters—(continued).

(*c*) For repairs to lighting.....(R. S.)		
Building No. 50.		
Repairs electric wiring.....	$20	00
Repairing elec. fixtures.....	18	00
Building No. 51.		
Repairing watt meter.....	7	00
	45	00
(*d*) For repairs to plumbing.....(W. & S.)		
Building No. 50.		
Washers for spigots.....	3	00
Replacing washbowl.....	7	00
Building No. 51.		
Repairing water-closet tank.....	5	00
Repairing waste pipe.....	15	00
	30	00
For other repairs (if any).....(I. E.)		
2 new batteries for elec. bell system.....	5	00

TOTAL FOR EACH APPROPRIATION.

Appropriation.	Estimate.	Recommended by department commander.	Allotted.
B. & Q.....	$395	$300	$200
R. S.....	145	125	90
W. & S.....	30	30	30
I. E.....	5	5	5
Total.....	575	460	325

APPENDIX 29.

Annual estimate of repairs required to machinery and apparatus of lighting plant, lighting system exterior to buildings, central heating plants, and heating systems exterior to buildings at Fort Brown during year ending March 1, 1910.

Expenditures since March 1, preceding year.

Repairs to lighting plant apparatus	$137.15
Repairs to lighting system exterior to bldgs	98.27
Repairs to central heating apparatus	73.48
Repairs to heating apparatus exterior to bldgs	37.50

Repairs required for ensuing year.

Lighting plant apparatus; condition fair:	
Replacing boiler tubes	32.00
Engine repairs (scraping and rebabbitting bearings)	10.00
Turning commutator of generator	20.00
Generator brushes and brush holders	12.00
Pipe fittings, gauge glasses, etc	8.00
Tools (to replace those worn out and for additional ones)	15.00
Total	107.00
Lighting system exterior to buildings; conditions, good:	
Street lamp globes	17.00
100 carbons	6.65
Potential coil, street lamp	3.00
Carried forward	26.65
Brought forward	$26.65
Straightening pole line	40.00
Wire	10.00
Miscellaneous supplies	8.00
Total	84.65
Central heating plant apparatus; condition, good:	
Replacing boiler tubes	27.00
Grate bars	18.00
Reboring pump	15.00
Small tools and pipe fittings	12.00
Total	72.00
Heating system exterior to buildings; condition, fair:	
Repairs to steam trench	26.00
Replacing 100 feet of old pipe	11.00
Carried forward	37.00
Brought forward	$37.00
Pipe fittings	6.00
1 pipe wrench	5.00
Total	48.00

[Form No. 127 (authorized by Sect'y of War, Feb. 11th, 1909).]

Annual estimate of repairs required to machinery and apparatus of lighting plant, lighting system exterior to buildings, central heating plants, and heating systems exterior to buildings.

At Fort Brown during year ending March 1st, 1910.
Respectfully submitted.

——— ———,
——— ——— *Quartermaster.*

Approved.

——— ———,
——— ———, *Commanding.*

AMOUNT OF ESTIMATE FOR REPAIRS (APPROPRIATION R. S.).

	Estimated.	Recommended by department commander.	Allotted by department commander.
Lighting plant (or substation)	$107.00	$95.00	$90.00
Lighting system, exterior to bldgs	84.65	80.00	75.00
Central heating plants	72.00	60.00	50.00
Heating system, exterior to bldgs	48.00	40.00	40.00
Total	311.65	275.00	255.00

——— ———, 19—.

Recommended as indicated in second column.

——— ———,
——— ———, *Commanding Department.*

——— ———, 19—.

Allotted as indicated in red in third column.

——— ———,
——— ———, *Commanding Department.*

INSTRUCTIONS.

1. To be mailed from the post not later than April 1st, and forwarded to The Adjutant General from Department Headquarters not later than April 15th.

2. The estimates will be prepared in triplicate for posts under the jurisdiction of Department Commanders. The three copies will be forwarded to Department Headquarters, and one copy, with recommendations of the Department authorities, forwarded to The Adjutant General. For depots and independent stations the estimate will be prepared in duplicate, and both copies, with recommendations, will be forwarded to The Adjutant General. Apportionments will be made, based upon these estimates, which will then be returned to the Department for allotment to the post. After allotment has been made by the Department Commander, one copy of each report will be forwarded to The Adjutant General and one copy will be sent to the post, one copy being retained at Department Headquarters.

3. Estimates for the Philippine Division will be forwarded as above to the Division Commander for his action.

4. This estimate will include repairs to and maintenance of:

(a) Machinery and apparatus in the lighting power plant or substation.

(b) To lighting systems exterior to buildings, electric light lines, street lighting, transformers, etc.

(c) Central heating plant, boilers, machinery, and apparatus.

(d) For heating systems exterior to buildings.

5. Repairs to the buildings in which power house or central heating plant is located *will not* be included in this estimate, but the repair and maintenance of all machinery, boilers, and apparatus in connection with the lighting power plant and central heating plant, the lighting system exterior to buildings, and the heating systems exterior to buildings, whether underground or overhead, will be included.

6. Supplies necessary for the operation of any part of the system, like fuel, oil, waste, engine supplies, boiler compound, etc., will not be included in this estimate, as they will be included in allotments for Class A supplies.

7. In reporting expenditure made in preceding year will be included the amount expended for the repairs and maintenance similar to those indicated in paragraph five.

8. Additions, extensions, new installations, or complete renewals of a substantial part of any of the above will be classed as an installation and will not be included in these estimates.

9. See G. O. 163. W. D. 1908.

10. The appropriation from which these repairs are payable is "Regular Supplies."

APPENDIX 30.

Annual estimate of repairs required to machinery and apparatus of pumping plant, water system exterior to buildings, sewage-disposal plant, sewerage system exterior to buildings, and fire-extinguishing apparatus at Fort Blank, Ga., during year ending March 1, 1910.

Expenditures since March 1, preceding year.	
Repairs to pumping plant	$338.00
Repairs to water system exterior to buildings	487.00
Repairs to sewage-disposal plants	839.00
Repairs to sewerage system exterior to bldgs	15.00
Repairs to fire extinguishing apparatus	48.00
Repairs required for ensuing year.	
Pumping plant:	
New tubes required in one 50-H. P. boiler	60.00
Reboring cylinders of large pump	125.00
New piston rod for boiler feed pump	8.00
Condenser tubes renewed	25.00
Total	218.00
Water system:	
Cleaning wells Nos. 1 and 2	400.00
Repairing leaks in filters	110.00
New roof on reservoir	600.00
Scraping and repainting 150,000-gal. tank and trestle, and replacing 2 broken rods	400.00
Replacing 300 ft. weak 6″ mains	290.00
Total	1,800.00
Sewage-disposal plant:	
Cleaning out tank and repairs to walls of contact beds	1,100.00
Total	1,100.00
Sewerage system:	
Replacing 50 ft. 8″ sewer in rear of Bks. No. 1	$48.00
Replacing 80 feet 6 inches sewer in rear of officers' quarters No. 10	75.00
Total	123.00
Fire-extinguishing apparatus:	
Repairing cylinders of chemical engine	54.00
Repairing axle of hose cart	8.00
Repairing 40 ft. extension ladder	10.00
Total	72.00
Grand total	3,313.00

[Form No. 110. (Authorized by Sect'y of War, Feb. 11th, 1909.)]

Annual estimate of repairs required to machinery and apparatus of pumping plant, water system exterior to buildings, sewage-disposal plant, sewerage system exterior to buildings and fire-extinguishing apparatus.

At Fort Blank, Ga., during year ending March 1, 1910.
Respectfully submitted.

——— ———,
——— ———, *quartermaster, U. S. A.*

Approved.

——— ———,
——— ———, *Commanding.*

AMOUNT OF ESTIMATE FOR REPAIRS (APPROPRIATION W. & S.).

	Estimated.	Recommended by department commander.	Allotted by department commander.
Pumping plant	$218	$180	
Water system exterior to bldgs	1,800	1,500	
Sewage-disposal plant	1,100	900	
Sewerage system, exterior to bldgs	123	123	
Fire-extinguishing apparatus	72	72	
Total	3,313	2,775	

——— ———, 19—.

Recommended as indicated in second column.

——— ———,
——— ———, *Commanding Department.*

——— ———, 19—.

Allotted as indicated in red in third column.

——— ———,
———, *Commanding Department.*

INSTRUCTIONS.

1. To be mailed from the post not later than April 1st, and forwarded to the Adjutant-General from Department Headquarters not later than April 15th.

2. The estimates will be prepared in triplicate for posts under the jurisdiction of Department Commanders. The three copies will be forwarded to Department Headquarters, and one copy, with recommendations of the Department authorities, forwarded to the Adjutant-General. For depots and independent stations, the estimate will be prepared in duplicate, and both copies, with recommendations, will be forwarded to the Adjutant-General. Apportionments will be made, based upon these estimates, which will then be returned to the Department for allotment to the post. After allotment has been made by the Department Commander, one copy of each report will be forwarded to the Adjutant-General and one copy will be sent to the post, one copy being retained at Department Headquarters.

3. Estimates for the Philippines Division will be forwarded, as above, to the Division Commander for his action.

4. This estimate will include repairs to and maintenance of—

(a) Machinery and apparatus in the water-pumping plant.

(b) The pipe lines, wells, reservoirs, tanks, and all other parts of the water system exterior to buildings.

(c) The sewage-purification plant or sewage-disposal plant, including machinery and apparatus.

(d) Sewer mains and all other parts of sewerage system exterior to buildings.

(e) Fire-extinguishing apparatus.

5. Repairs to the buildings in which the pumping plant is located will not be included in this estimate; but the repairs and maintenance of all machinery, boilers, and apparatus in connection with the pumping plant and disposal plant, the water mains, sewer mains, tanks, reservoirs, etc., pertaining to the water and sewerage system will be included.

6. Supplies necessary for the operation of any part of the system, like fuel, oil, waste, engine supplies, boiler compound, etc., will not be included in this estimate, as they will be included in the allotment for Class A supplies.

7. In reporting expenditures made in preceding year, the amount expended for the repairs and maintenance similar to those indicated in paragraph 5 will be included

8. Additions, extensions, new installations, or complete renewals of a substantial part of any of the above will be classed as an installation and will not be included in these estimates.

9. See General Orders 163, War Department, 1908.

10. The appropriations from which these repairs are payable is "Water and Sewers at Military Posts."

APPENDIX 31.

Estimate of repairs to roads, walks, wharves, sea walls, and drainage, and for dredging and improvement of grounds at Fort Blank, for fiscal year ending June 30, 1909.

Class of improvement.	Description of location.	Type of construction.	Dimensions			New construction authorized during current fiscal year.				Repairs authorized during current fiscal year.			Present condition.	Description of repairs required during ensuing fiscal year.	Estimated cost.	Amount approved by dep't commander
			Width, feet.	Length, feet.	Area, square yards.	Date.	By contract or purchase and hire.	Cost. Per square yard.	Cost. Total.	Date.	By contract or purchase and hire.	Cost.				
Roads, curbs, and gutters.	From guardhouse to wharf.	Macadam	15	600	1,000	9-8	Contract	$0.75	$750				Good			
	Road around parade ground.	Gravel	20	1,200	2,666⅔					12-1	Purchase and hire.	$200	Fair	Road around parade requires additional resurfacing 100 cu. yds. Crushed rock to be purchased, work done by prisoners.	$125.00	$125.00
	Service road in rear of officers' quarters No. 1-9.	Cinder	12	400	533⅓					10-10	Post labor	50	Poor	Service road in rear of officers' quarters should be resurfaced with macadam. Work to be done by contract.	500.00	500.00
														100 cubic yards of gravel will be required for general repairs. Work to be done by prisoners.	100.00	100.00
Walks	Riverside avenue east of guardhouse.	Brick	4	2,480	1,103	8-1	Purchase and prison labor.		200				Good			
													Poor	Skilled labor and material required in rebuilding steps and repairing walk leading to Quarters No. 61.	25.00	25.00
	New approach walks to Quarters No. 71.	Concrete	4	108	48	10-1	Contract	2.00	96.00				Good			

Wharves and sea walls.	South wharf.....	Timber.....	50	100	.....	.....	.....	.....	.....	11-8	Contract....	500	Fair.....	South wharf: 10 new stringers, 5 bearing piles, and 400 sq. ft. of new decking required. By contract.	250.00	250.00
													Fair.....	North wharf: Repairs to wharf drop machinery, railing along south side of approach. Work to be done by purchase and hire.	100.00	100.00
Drainage and dredging.	One catch basin and drain in rear of Barracks No. 1.	Brick with vitrified pipe.	.....	.....	.....	9-8	Purchase and hire.	.....	100	.....	.....	....	Good....			
	Subsoil drains under parade ground.	Open joint vitrified pipe.	.....	.....	.....	.....	.....	.....	.....	8-1	Purchase and hire.	50	Fair.....	The heading at outlet of main drain requires repairs. Work to be done by purchase and hire.	20.00	20.00
	Dredging around head of wharf.	.....	.....	.....	.....	.....	.....	.....	.....	9-1	Contract....	500	Incomplete.	This work is necessary in order to secure a minimum depth of 12 ft. required for Q. M. steamer, 4,800 cu. yds., at $0.50 cu. yd.	2,400.00	2,400.00
Improvement of grounds.	General parade, yards around quarters, and around barracks.	Seeding and cutting grass.	.....	.....	.....	.....	.....	.....	.....	During year.	Purchase and hire.	300	Poor....	Terraces in front of Administration Building require sodding to prevent further erosion and preserve form. To be done by purchase and hire.	100.00	100.00
													Good....			
														For setting out trees and shrubs, $100; grass seeding, $25; purchase and repair of tools for care of grounds, including a one-horse lawn mower, $275.	400.00	350.00

State number of catch basins. State number of gratings.

Respectfully submitted.

_____,
_____ *Quartermaster.*

[Form No. 120. (Authorized by Sec'y of War, June 24, 1908.) (Amended Feb. 11, 1909.)]

Annual estimate of repairs to roads, walks, wharves, sea walls, and drainage, and for dredging and improvement of grounds.

At Fort Blank, during year ending June 30, 1909.
Respectfully submitted.

_____,
_____ *Quartermaster.*

Approved:

_____,
_____ *Commanding.*

AMOUNT OF ESTIMATE (APPROPRIATION R. W. W. & D.).

	Estimated.	Recommended by department commander.	Allotted by department commander.
Roads	$725	$725	
Walks	25	25	
Wharves	350	350	
Sea walls			
Drainage	20	20	
Dredging	2,400	2,400	
Improvement of grounds	500	450	
Total	4,020	3,970	

_____, 19—.

Recommended as indicated in second column.

_____,
_____ *Commanding Department.*

_____, _____, 19—.

Allotted as indicated in red in third column.

_____,
_____, *Commanding Department.*

INSTRUCTIONS.

1. To be mailed from the post not later than April 1st and forwarded to The Adjutant-General from department headquarters not later than April 15th.

2. The estimates will be prepared in triplicate for posts under the jurisdiction of department commanders. The three copies will be forwarded to department headquarters, and one copy, with recommendations of the department authorities, forwarded to The Adjutant-General. For depots and independent stations the estimate will be prepared in duplicate, and both copies, with recommendations, will be forwarded to The Adjutant-General. Apportionments will be made, based upon these estimates, which will then be returned to the department for allotment to the post. After allotment has been made by the department commander, one copy of each report will be forwarded to The Adjutant-General and one copy will be sent to the post, one copy being retained at department headquarters.

3. Estimates for the Philippines Division will be forwarded as above to the division commander for his action.

4. Under the heading "Repairs Needed for Ensuing Fiscal Year" will be given complete description of the kind and extent of the repairs estimated for and the best method of doing the work, whether by contract, by purchase and hire, by use of prison labor, etc.

5. Additions, extensions, or extensive reconstruction will be classed as new work and will not be included in these estimates.

6. See General Orders 163, War Department, 1908.

7. The appropriation from which these repairs are payable is "Roads, Walks, Wharves, and Drainage."

APPENDIX 32.

Estimate of amounts required for class I services, nonpersonal, for shoeing, printing, ice, laundering towels (except at department headquarters), time service, removal of ashes, foraging officer's horses, for F. Y. 1910 (except for recruiting).

Location.	Kind of service.	Estimated cost, F. Y. 1909.	Estimated cost, F. Y. 1910.	Appropriation and item number.	Remarks.
Fort Andrews	Shoeing public animals	$240.00	$240.00	I. E. 32.	
Headquarters Department of the East	Printing	9,300.00	9,300.00	R. S. 30, 31.	
Fort Hancock	Supply of ice	10.00	10.00	I. E. 33.	
Madison Barracks	Laundering towels	20.00	20.00	I. E. 33.	
Headquarters Department of the East	Time service	5.00	5.00	I. E. 33.	
Madison Barracks	Removal of ashes	240.00	240.00	A. T.	
Syracuse, N. Y	Foraging, officer's horse	120.00	120.00	R. S. 24, 25...	Included in lease for stable.

Estimate of amounts required for class I services, nonpersonal, for rentals of offices, storehouses, quarters, and other buildings (except for recruiting service), including heat, light, and water provided by lessors, for the fiscal year 1910.

Location and description.	Use.	Estimated cost, F. Y. 1909.	Estimated cost, F. Y. 1910.	Appropriation and item number.	Remarks.
2 rooms, 1355 Broadway, Newport, R. I	Quarters for 2 N. C. O.'s, Fort Adams	$288.00	$288.00	B. & Q. 1b.	
		90.00	90.00	R. S. 8b.	
		30.00	30.00	R. S. 9c.	
		12.00	12.00	W. & S. 1.	
1 storehouse, 10 Milk st., New York City	Medical supply depot	5,000.00	5,000.00	B. & Q. 2b.	
		500.00	500.00	R. S. 8b.	
		500.00	500.00	R. S. 9c.	

Estimate of amounts required for class I services, nonpersonal, for wharfage, drayage, hauling, stevedoring, ferry service, charters of vessels for freight, passenger, and coast artillery service, and for telephone rentals (include telephone tolls only when comprised in lease) for F. Y. 1910 (except for recruiting service).

Location.	Kind of service.	Estimated cost, F. Y. 1909.	Estimated cost, F. Y. 1910.	Appropriation and item number.	Remarks.
East Boston dock, Boston, Mass	Lease of wharf for "General Jesup"	$500.00	$500.00	A. T. 16.	
Boston, Mass	Drayage	3,000.00	3,000.00	A. T. 30.	
Between Newport, R. I., and Fort Adams	Hauling	1,000.00	1,000.00	A. T. 30.	
Between Newport, R. I., and Fort Greble	Ferry service	12,000.00	12,000.00	A. T. 41d.	
New York City	Stevedoring	5,000.00	5,000.00	A. T. 41d.	
Forts Barrancas and Dade	Charter of vessels towing targets	500.00	500.00	A. T. 38a.	
Fort Hancock	Rental of telephones	120.00	120.00	I. E. 2a.	

APPENDIX 33.

[Q. M. D. Form No. 28.—First page.]

ESTIMATE OF FUNDS required for the service of the Quartermaster's Department at ———, by ——— ———, in the month of ———, 19——.

L./A. or Q. M. G. O. Authorization No.——.	Appropriations, F. Y. 19——.	Amount.	Total.
11011	Regular supplies	300.00	
11012	Do	720.00	
11013	Do	21.30	
11014	Do	1,900.00	
11015	Do	5,600.00	
11017	Do	3,500.00	12,041.30
11011	Incidental expenses	300.00	
11012	Do	2,500.00	
11013	Do	245.00	
11014	Do	400.00	
11015	Do	500.00	3,945.00
11011	Army transportation	1,500.00	
11012	Do	4,500.00	
11013	Do	500.00	
11014	Do	700.00	7,200.00
11011	Roads, walks, wharves, and drainage	300.00	
11012	Do	200.00	500.00
11011	Water and sewers	1,500.00	
11012	Do	1,000.00	
11013	Do	150.00	2,650.00

[Third page.]

It is respectfully requested that the funds be placed to my official credit, as follows:

Assistant Treasurer U. S., New York $26,336.30

——————————————————————— $————

——————————————————————— $————

[Read carefully the note on back of estimate blank.]

RECAPITULATION.

Appropriations, fiscal year, 19——.	Amount of estimate.						Deduct funds on hand available.		Amount required.	
	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.
Regular supplies	12,041	30							12,041	30
Equipment officers' schools, M. P.										
Incidental expenses	3,945	00							3,945	00
Horses for Cav., Arty., & Engrs.										
Barracks and quarters										
Military post exchange										
Transportation of the army	7,200	00							7,200	00
Roads, walks, wharves, and drainage.	500	00							500	00
Water and sewers, military posts	2,650	00							2,650	00
Clothing and equipage										

Station, ———.
Date, ———, ——— Quartermaster, ———.
Approved:

———————,
Commanding.

APPENDIX 34.

Letter of apportionment No. 11015.

OFFICE OF ——— ———,
——— ———, 19—.

CHIEF QUARTERMASTER,
Department of the East.

SIR: Funds for the procurement of fuel, forage, min. oil during the fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby apportioned for the purposes and period herein stated.

———— ————,
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transactions.	Appropriations.							
			Credit.	Regular supplies. (Fuel.)		Regular supplies. (Forage.)		Regular supplies. (Min. oil.)		Incidental expenses. (Fuel.)	
1	4/1	11015	Amounts apportioned 100 % contract	$40,000.00		$50,000.00		$5,000.00		$500.00	
2	10/20	Letter QMGO.	Apportionment increased by reason of increase of conts. Fort H. G. Wright and Fort Hamilton for fuel 20 %.	4,400.00							
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability	Debit.
5	4/10	1171015	Fort Adams, R. I		$6,000.00		$7,000.00		$750.00		$100.00
6	"	1121015	Fort Andrews, Mass		4,000.00		9,000.00		900.00		250.00
7	"	1141015	Fort Banks, Mass		7,000.00		9,000.00		550.00		
8	"	1221015	Fort H. G. Wright, N. Y		7,000.00		9,000.00		1,500.00		100.00
9	"	1361015	Fort Hamilton, N. Y		15,000.00		12,000.00		1,000.00		50.00
10			Dept. headquarters		1,000.00		4,000.00		300.00		
11			Total		40,000.00		50,000.00		5,000.00		500.00
12	10/21	Letter	Fort H. G. Wright, cont. fuel incr. 20 %		1,400.00						
13	"	"	Fort Hamilton, cont. fuel incr. 20 %		3,000.00						
14			Total increase		4,400.00						

APPENDIX 35.

Increases and decreases account contracts.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriations.			
			Credit.	Regular supplies.		Incidental expenses.	
1			Amounts allotted:				
2			Fuel		$40,000.00		$500.00
3			Forage		50,000.00		
4			Mineral oil		5,000.00		
			Debit.	Increase.	Decrease.	Increase.	Decrease.
5	7/10	Letter	Cont. forage, Fort Andrews, reduced 20 %		$1,800.00		
6	7/12	"	Cont. J. Jones & Co., Fort Andrews, reduced 20 %		800.00		
7	7/12	"	Cont. J. Smith, Fort Banks, mineral oil, increased 10 %	$55.00			
8	7/13	"	Cont. J. Doe, Fort Banks, forage, increased 20 %	1,800.00			
9	7/13	"	Cont. R Roe, Fort Banks, fuel, decreased 10 %		700.00		
10	9/15	"	Cont. S. Smith, Fort Andrews, B. S. coal, decreased 10 %				$25.00
11	9/17	"	Cont. J. Jones, Fort Adams, B. S. coal, increased 10 %			$10.00	
12	10/12	"	Cont. R. Roe, Fort Andrews, mineral oil, increased 20 %	180.00			

APPENDIX 36.

Letter of apportionment No. 11016
OFFICE OF ——— ———,
———, 19—

CHIEF QUARTERMASTER,
Department of the East.

SIR: Funds for the procurement of Class A supplies during the first quarter, fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby apportioned for the purposes and period herein stated.

———, *Quartermaster.*

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Clothing and equipage.		Incidental expenses.					
1	5/1	11016.....	Citizens outer clothing and donations.....		$300.00		$150.00				
2											
3			By unallotted balance.....		50.00		25.00				
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	5/5	1121016.....	Fort Andrews, Mass., first quarter.....	.....	$50.00	.....	$25.00				
6	5/7	1141016.....	Fort Banks, Mass., first quarter.....	.....	80.00	.....	40.00				
7	5/7	1361016.....	Fort Hamilton, N. Y., first quarter.....	.....	20.00	.....	10.00				
8	5/7	1221016.....	Fort H. G. Wright, N. Y., first quarter.....	.....	100.00	.....	50.00				
9			To balance.....	.....	50.00	.....	25.00				
10			Total.....	.....	300.00	.....	150.00				

APPENDIX 37.

Letter of apportionment No. 11011.
OFFICE OF ——— ———,
——— ———, 19—.

CHIEF QUARTERMASTER,
Department of the East.

SIR: Funds for the procurement of Class A supplies during the first quarter, fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby apportioned for the purposes and period herein stated.

———, *Quartermaster.*

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriations.							
			Credit.	Regular supplies.		Incidental expenses.		Army transportation.		R. W. W. & D.	
1	4/1/09	11011	Amounts apportioned		$12,000.00		$2,500.00		$12,000.00		$1,000.00
2											
3			By unallotted balance		2,900.00		550.00		3,150.00		200.00
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	4/10	1171011	Fort Adams, R. I		$1,500.00		$350.00		$1,600.00		$150.00
6		1121011	Fort Andrews, Mass		1,500.00		400.00		1,450.00		150.00
7		1141011	Fort Banks, Mass		2,000.00		300.00		1,650.00		150.00
8		1221011	Fort H. G. Wright, N. Y		1,800.00		350.00		1,850.00		150.00
9		1361011	Fort Hamilton, N. Y		2,000.00		350.00		1,800.00		150.00
10		1001011	Dept. hdqrs. & C. Q. M. O		300.00		200.00		500.00		50.00
11			To balance		2,900.00		550.00		3,150.00		200.00
12											
			Total		12,000.00		2,500.00		12,000.00		1,000.00

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriations.							
			Credit.	Water and sewers.		C. and E.					
1	4/1	11011.....	Amounts apportioned.....		$5,000.00		$12,500.00				
2											
3			By unallotted balance.....		1,250.00		3,200.00				
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	4/10	1171011.....	Fort Adams, R. I.....	.....	$700.00	.....	$1,000.00				
6		1121011.....	Fort Andrews, Mass.....	.....	550.00	.....	1,500.00				
7		1141011.....	Fort Banks, Mass.....	.....	600 00	.....	2,000 00				
8		1221011.....	Fort H. G. Wright, N. Y.....	.....	900.00	.....	1,800 00				
9		1361011.....	Fort Hamilton, N. Y.....	.....	700 00	.....	3,000.00				
10		1001011.....	Dept. hdqrs. & C. Q. M. O.....	.....	300.00	.....	.....				
11			To balance.....	.....	1,250.00	.....	3,200.00				
12			Total.....	.....	5,000.00	.....	12,500.00				

APPENDIX 38

Letter of apportionment No. 11017
OFFICE OF ——— ———,
——— ——— 19—.

CHIEF QUARTERMASTER,
Department of the East.

SIR: Funds for the procurement of Class B supplies and Class III services, during the fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby apportioned for the purposes and period herein stated.

.....
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regualr supplies. Lght. fix.		Regular supplies. Htg. ap.		Barracks and quarters.		Water and sewers. Plumbing.	
1	4/1	11017.....	Amounts apportioned		$15,000.00		$18,000.00		$75,000.00		$9,000.00
2											
3			By unallotted balance		2,150.00		3,370.00		9,600.00		1,290.00
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	4/10	1171017.....	Fort Adams, R. I	.....	$2,000.00	.....	$900.00	.....	$5,000.00	.....	$750.00
6	"	1121017.....	Fort Andrews, Mass	.....	1,200.00	.....	980.00	.....	5,200.00	.....	900.00
7	"	1141017.....	Fort Banks, Mass	.....	950 00	.....	1,200.00	.....	4,500.00	.....	900.00
8	"	1441017.....	Fort Du Pont, Del	.....	1,800.00	.....	1,020.00	.....	5,400.00	.....	600.00
9	"	1281017.....	Fort Ethan Allen, Vt	.....	1,400.00	.....	2,200.00	.....	9,000.00	.....	900.00
10	"	1201017.....	Fort Greble, R. I	.....	1,000.00	.....	900.00	.....	6,000.00	.....	850.00
11	"	1221017.....	Fort H. G. Wright, N. Y	.....	1,250.00	.....	1,370.00	.....	5,500.00	.....	750.00
12	"	1361017.....	Fort Hamilton, N. Y	.....	2,000.00	.....	2,500.00	.....	9,200.00	.....	500.00
13	"	1351017.....	Fort Jay, N. Y	.....	750.00	.....	1,300.00	.....	6,600.00	.....	800.00
14	"	1451017.....	Madison Barracks, N. Y	.....	500.00	.....	2,200.00	.....	9,000.00	.....	700.00
15			To balance	.....	2,150.00	.....	3,370.00	.....	9,600.00	.....	1,290.00
16			Total	.....	15,000.00	.....	18,000.00	.....	75,000.00	.....	9,000.00

APPENDIX 39.

Letter of apportionment No. 11012.
OFFICE OF ——— ———,
——— ——— 19—.

CHIEF QUARTERMASTER,
Department of the East.

SIR: Funds for the procurement of Class I services from July 1 to Dec. 31, fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby apportioned for the purposes and period herein stated.

———,
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regular supplies.		Incidental expenses.		Barracks and quarters.		Army transportation.	
1	4/1/09	11012.....	Amounts apportioned (civ. emp.).....		$4,280.00		$15,000.00		$1,800.00		$25,000.00
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	4/10/09	1171012.....	Fort Adams, R. I.....	.....	$480.00	.....	$1,000.00	.....	$450.00	.....	$1,420.00
6		1121012.....	Fort Andrews, Mass.....	.....	900.00	.....	1,200.00	.....	.....	.....	1,440.00
7		1141012.....	Fort Banks, Mass.....	.....	900.00	.....	1,200.00	.....	450.00	.....	2,880.00
8		1221012.....	Fort H. G. Wright, N. Y.....	.....	1,000.00	.....	1,800.00	.....	.....	.....	4,800.00
9		1361012.....	Fort Hamilton, N. Y.....	.....	1,000.00	.....	1,600.00	.....	450.00	.....	3,600.00
10		1001012.....	Office chief quartermaster.....	.....	.....	.....	8,200.00	.....	450.00	.....	10,850.00
11			Total allotted.....	.....	4,280.00	.....	15,000.00	.....	1,800.00	.....	25,000.00

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	R. W. W. & D.		W. & S., M. P.					
12	4/1/09	11012.....	Amounts apportioned (civ. emp.).....		$1,200.00		$6,000.00				
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
16	4/10/09	1171012.....	Fort Adams, R. I.....	.....	$600.00	.....	$500.00				
17		1121012.....	Fort Andrews, Mass.....	.....	.....	.....	1,000.00				
18		1141012.....	Fort Banks, Mass.....	.....	.....	.....	1,000.00				
19		1221012.....	Fort H. G. Wright, N. Y.....	.....	600.00	.....	500.00				
20		1361012.....	Fort Hamilton, N. Y.....	.....	.....	.....	500.00				
21		1001012.....	Office chief quartermaster.....	.....	.....	.....	2,500.00				
22			Total allotted.....	.....	1,200.00	.....	6,000.00				

APPENDIX 40.

Letter of apportionment No. 11013.

OFFICE OF ——— ———,
——— ———, 19—.

CHIEF QUARTERMASTER,
Department of the East.

SIR: Funds for the procurement of Class I services (extra duty) during the fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby apportioned for the purposes and period herein stated.

———,
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regular supplies.		Incidental expenses.		Barracks and quarters.		Army transportation.	
1	4/1/09	11013	Amounts apportioned		$255.00		$2,900.00		$1,115.30		$2,700.00
2											
3			By unallotted balance		128.00		300.00		295.30		920.00
4	6/1	Letter	By reduction, Fort Andrews, Mass				73.90		17.00		28.00
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	4/10	1171013	Fort Adams, R. I		$127.00		$600.00		$250.00		$450.00
6	"	1121013	Fort Andrews, Mass				300.00		200.00		250.00
7	"	1141013	Fort Banks, Mass				600.00		150.00		360.00
8	"	1221013	Fort H. G. Wright, N. Y				800.00		100.00		360.00
9	"	1361013	Fort Hamilton, N. Y				300.00		120.00		360.00
10			To balance		128.00		300.00		295.30		920.00
11			Total		255.00		2,900.00		1,115.30		2,700.00
12	10/2	Letter	Fort Andrews, Mass. (allot. incr.)				94.50		75.00		94.50

Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
		Credit.	R. W. W. & D.		Water and sewers.					
4/1	11013	Amounts apportioned		$255.50		$650.00				
		By unallotted balance		63.50		35.00				
		Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
4/10	1171013	Fort Adams, R. I.		$120.00		$180.00				
"	1121013	Fort Andrews, Mass				120.00				
		Fort Banks, Mass								
"	1221013	Fort H. G. Wright, N. Y		72.00		180.00				
"	1361013	Fort Hamilton, N. Y				85.00				
		To balance		63.50		85.00				
		Total		255.50		650.00				

APPENDIX 41

Letter of apportionment No. 11014.

OFFICE OF ——— ———,
——— ———, 19—.

CHIEF QUARTERMASTER,
Department of the East.

SIR: Funds for the procurement of Class I services, nonpersonal, during the fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby apportioned for the purposes and period herein stated.

———,
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regular supplies.		Incidental expenses.		Barracks and quarters.		Army transportation.	
1	4/1,09	11014.....	Amounts apportioned, as per estimate herewith	$22,000.00		$4,600.00		$4,500.00		$4,100.00	
2											
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	4/10	1171014.....	Fort Adams, R. I	.....	$6,000.00	.....	$500.00	.....	.....	.....	$350.00
6	"	1121014.....	Fort Andrews, Mass	.....	3,500.00	.....	650.00	.....	.....	.....	650.00
7	"	1141014.....	Fort Banks, Mass	.....	.....	.....	300.00	.....	.....	.....	400.00
8	"	1221014.....	Fort H. G. Wright, N. Y	.....	4,000.00	.....	700.00	.....	.....	.....	700.00
9	"	1361014.....	Fort Hamilton, N. Y	.....	3,000.00	.....	900.00	.....	.....	.....	550.00
10	.....	.....	Dept. hdqrs. and C. Q. M. O	.....	5,500.00	.....	1,550.00	.....	$4,500.00	.....	1,450.00
11			Total	.....	22,000.00	.....	4,600.00	.....	4,500.00	.....	4,100.00

APPENDIX 42.

Letter of apportionment No. 510112

OFFICE OF ——— ———,
——— ———, 19—

CHIEF QUARTERMASTER,
Department of the Missouri.

SIR: Funds for the procurement of Class I services, nonpersonal, during the fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby apportioned for the purposes and period herein stated.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.					
			Credit.	Incidental expenses.				Army transportation.	
1	6/1	510112...	Payment telegraph and transportation accounts	$5,000.00				$20,000.00	
2									
3									
4									
			Debit.	Funds rec'd.	Telegraph charges.	Payments.	Funds rec'd.	Transportation charges.	Payments.
5	7/15	.....	Q. M. G. O. letter of advice, est. funds, 7/1/09	$1,000.00	.....	.....	$25,000.00	.....	.....
6	7/31	.....	Computation of charges, telegraph	.....	$350.00	.....	.....	.....	.....
7	"	.....	Computation of charges, transportation	.....	.....	.....	.....	$2,000.00	.....
8	8/15	6 & 8B..	Payment telegraph accounts	.....	.....	$300.00	.....	.....	.....
9	"	9 to 15B.	Payment transportation accounts	.....	.....	.....	.....	.....	$18,000.00

APPENDIX 43

Letter of apportionment No. 11018.

OFFICE OF ——— ———,
——— ———, 19—.

CHIEF QUARTERMASTER,
Department of the East.

SIR: Funds for the procurement of Class I services, personal, during the first quarter, fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby apportioned for the purposes and period herein stated.

———,
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transactions.	Appropriation.							
			Credit.	Incidental expenses.							
1	6/1	11018	Rewards for apprehension of deserters		$2,400.00						
2											
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	7/5		Funds transferred, Fort Banks, telegram 7/4		$100.00						
6	7/6		Funds transferred, Fort Andrews, telegram 7/6		50.00						
7	7/8		Funds transferred, Fort Hamilton, telegram 7/8		100.00						
8	7/8		Funds transferred, Fort Greble, telegram 7/8		50.00						
9	7/8		Funds transferred, Fort Porter, telegram, 7/8		100.00						
10	7/10		Funds transferred, Fort Totten, telegram 7/10		50.00						

APPENDIX 44.

Letter of apportionment No. 11019.

OFFICE OF ——— ———,
——— ———, 19—.

CHIEF QUARTERMASTER,
Department of the East.

SIR: Funds for the procurement of Class II services during the first quarter, fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby apportioned for the purposes and period herein stated.

———,
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regular supplies.		Incidental expenses.		Army transportation.		Water and sewers.	
1	6/2,09	11019	Amounts apportioned	$300.00		$500.00		$500.00		$300.00	
2											
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	7/5	1121019	Fort Andrews, Mass., Req. 112-10		$75.00		$90.00		$70.00		$50.00
6	7/10	1171019	Fort Adams, R. I., Req. 117-4		30.00		50.00		75.00		25.00
7	8/2	1361019	Fort Hamilton, N. Y		35.00		45.00		60.00		50.00
8	8/3	1221019	Fort H. G. Wright, N. Y		60.00		52.00		112.00		60.00
9	8/15	1141019	Fort Banks, Mass		15.00		50.00		70.00		20.00
10	9/3	1371019	Fort Wood, N. Y		30.00		15.00		30.00		15.00
11	9/15	1441019	Fort DuPont, Del		15.00		12.00		20.00		15.00
12			Unallotted balance		40.00		186.00		63.00		65.00
13			Total		300.00		500.00		500.00		300.00

75014—09——9

APPENDIX 45

War Department,
Office of the Quartermaster-General,
Washington, October 25, 1909.

(299298.)

Chief Quartermaster,
Department of the East,
Governors Island, N. Y.

Sir: By direction of the Quartermaster-General, letter of apportionment No. 11015 is hereby increased in amounts under appropriations as follows:

Regular supplies	$4,400.00
Incidental expenses	50.00
Water and sewers	550.00

These amounts are to cover increases of contracts as follows:

Fort H. G. Wright, fuel, R. S.	$2,000.00	
Fort H. G. Wright, M. oil, R. S.	100.00	
Fort H. G. Wright, forage, R. S.	2,000.00	
Fort Hamilton, fuel, R. S.	300.00	
		$4,400.00
Fort H. G. Wright, fuel, W. & S.	350.00	
Fort Hamilton, fuel, W. & S.	200.00	
		550.00
Fort H. G. Wright, B. S. coal, I. E.	25.00	
Fort Hamilton, B. S. coal, I. E.	25.00	
		50.00

Reference your letter of October 15, 1909 (No. 39560).

Respectfully,

——— ———, *Quartermaster.*

APPENDIX 46.

Letter of allotment No. 1121015

OFFICE OF ——— ———,
———, 19—

QUARTERMASTER,
Fort Andrews, Mass.

SIR: Funds for the procurement of fuel, forage, and M. oil during the fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby allotted for the purposes and period herein stated.

———,
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regular supplies (Fuel).		Regular supplies (Forage).		Regular supplies (Mineral oil).			
1	4/10	1121015	Amounts allotted		$4,000.00		$9,000.00		$900.00		
2	10/12	Letter (C. Q. M.)	Increase cont. R. Roe, mineral oil, 20%						180.00		
3											
4			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	6/1	Letter	Req. on J. Jones, contractor for coal	$3,200.00							
6	"	"	Req. on J. Doe, contractor for hay			$3,200.00					
7	"	"	Req. on S. Smith, contractor for oats			2,400.00					
8	"	"	Req. on S. Smith, contractor for bran			1,600.00					
9	"	"	Req. on R. Roe, contractor for M. oil					$450.00			
10	7/12	"	Cont. J. Jones, coal, reduced 20%	800.00	$800.00						
11	"	"	Cont. J. Doe, hay, reduced 20%			800.00	$800.00				
12	"	"	Cont. S. Smith, oats, reduced 20%			600.00	600.00				
13	"	"	Cont. S. Smith, bran, reduced 20%			400.00	400.00				
14	8/2	1-a	Voucher covering del. coal, July, C. Q. M.		450.00						
15	"	2-a	Voucher covering del. hay, July, C. Q. M.				900.00				
16	"	3-a	Voucher covering del. oats, July, C. Q. M.				700.00				
17	"	4-a	Voucher covering del. bran, July, C. Q. M.				900.00				
18	"	5-a	Voucher covering del. M. oil, July, C. Q. M.						$225.00		
19	10/15	6-a	Voucher covering del. coal, Aug. and Sept.		2,750.00						
20	"	7-a	Voucher covering del. hay, Aug. and Sept.				2,300.00				
21	"	8-a	Voucher covering del. oats and bran				2,400.00				
22	10/16	Letter	Req. on R. Roe, contractor for M. oil					630.00			
23	11/10	9-a	Voucher covering del. M. oil, to C. Q. M.						855.00		
24			Total	4,000.00	4,000.00	9,000.00	9,000.00	1,080.00	1,080.00		

APPENDIX 47.

Letter of allotment No. 1121011.

QUARTERMASTER,
Fort Andrews, Mass

OFFICE OF ——— ———,
———, 19—

SIR: Funds for the procurement of Class A supplies during the first quarter, fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby allotted for the purposes and period herein stated.

———,
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regular supplies.		Incidental expenses.		Army transportation.		R. W. W. & D.	
1	4/10	1121011	Amounts allotted		$1,500.00		$400.00		$1,450.00		$150.00
2											
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	5/25	112-1	Requisition, Class A, first quarter, 1910	$250.37		$56.35		$446.74		$115.90	
6	5/26	112-2	Requisition, Class A, "Gregg," 1910					101.64			
7	5/26	112-3	Requisition, Class A, first quarter, 1910	23.62							
8	6/15	430	Invoice, C. Q. M., Req. 112-1		$150.98		$6.74				$37.00
9	6/15	432	Invoice, D. Q. M., Phil., Req. 112-2 (complt.)		23.62						
10	6/15	112-7	Requisition, Class A, first quarter, 1910	267.50		43.11		138.81			
11	6/20	520	Inv., D. Q. M., N. Y., Req. 112-1 (part)		34.25		34.40		$116.60		
12	6/20	654	Inv., D. Q. M., N. Y., Req. 112-2						38.03		
13	7/12	112-8	Requisition, Class A, first quarter, 1910	627.72				536.38			
14	7/15	112-9	"	328.97							
15	7/15	640	Inv., D. Q. M., N. Y., Req. 112-1		46.30		14.10				2.00
16	7/24	Letter, Post Q. M.	Class A, supplies purchased, R-112-2						61.83		
17	7/27	"	Class A, supplies purchased, R-112-1		3.25				324.00		68.50
18	8/10	865	Inv., D. Q. M., N. Y., Req. 112-7 (complt.)		267.50		43.11		138.81		
19	8/10	654	Inv., D. Q. M., Jeff., Req. 112-8 (complt.)		627.72				536.38		
20	8/10	1320	Inv., D. Q. M., Phil., Req. 112-9 (complt.)		359.67						

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Water and sewers.		C. & E.					
21	4/10	1121011	Amounts allotted		$5,000.00		$12,500.00				
22											
23											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
24	5/25	112-1	Requisition, Class A, first quarter, 1910	$163.83							
25	6/15	112-7	"	325.80							
26	6/20	520	Inv. D. Q. M., N. Y., Req. 112-1 (part)		$28.40						
27	7/15	112-10	Requisition, Class A, first quarter, 1910			$1,165.00					
28	7/15	640	Inv. D. Q. M., N. Y., Req. 112-1		61.50						
29	7/27	Letter Post Q. M.	Purchased by P. Q. M., Req. 112-1 complt		57.23						
30	8/10	865	Inv. D. Q. M., N. Y., Req. 112-7 complt		325.80						
31	8/15	1460	Inv. D. Q. M., Phil., Req. 112-10 complt				$1,115.50				

APPENDIX 48.

Letter of Allotment No. 1121012.

OFFICE OF ——— ———,
——— ———, 19—.

QUARTERMASTER,
Fort Andrews, Mass.

SIR: Funds for the procurement of Class I services from July 1 to Dec. 31, fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby allotted for the purposes and period herein stated.

———, *Quartermaster*

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regular supplies.		Incidental expenses.		Army transportation.		Water and sewers.	
1	4/10	1121012	Amounts allotted (civ. emp.)	$900.00		$1,200.00		$1,440.00		$1,000.00	
2	10/1	Letter Q. M. G. O.	Allotment increased by transfer of an additional clerk.			300.00					
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	7/20		Inv. of funds, Q. M. est. 7/5 pay July		$150.00		$200.00		$240.00		$166.67
6	7/31	Letter Post Q. M.	Savings a/c Class A, Req. 112-11 COH		5.00		3.00		7.00		
7	"	"	Savings a/c Class IV, Req. 112-13 COH		2.00		2.00		3.00		
8	8/25		Inv. of funds, Q. M. est. 8/5 pay Aug		138.00		190.00		230.00		166.67
9	9/7		Reduction L/A by transfer employes		300.00				320.00		
10	9/25		Inv. of funds, Q. M. est. 9/5 pay Sept		75.00		200.00		160.00		166.67
11	10/25		Inv. funds transferred pay Oct		75.00		300.00		160.00		166.67
12	11/26		Inv. funds transferred pay Nov		75.00		300.00		160.00		166.67
13	12/20		Inv. funds transferred pay Dec		75.00		300.00		160.00		166.67
14			Total		895.00		1,495.00		1,440.00		1,000.00

APPENDIX 49.

Letter of allotment No. 1121013

OFFICE OF ——— ———,
——— ———, 19—.

QUARTERMASTER,
Fort Andrews, Mass.

SIR: Funds for the procurement of Class I services (extra duty) during the fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby allotted for the purposes and period herein stated.

———— ————,
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Incidental expenses.		Barracks and quarters.		Army transportation.		Water and sewers.	
1	4/1	1121013	Amounts allotted (extra duty)		$300.00		$200.00		$250.00		$120.00
2	10/2	Letter	Allotment increased by reason of increase of garrison		94.50		75.00		94.50		
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	7/15		Inv. C. Q. M., E. F., 7/5, pay E. D. July 09		$24.50		$15.00		$20.00		$10.00
6	8/20		Inv. C. Q. M., E. F., 8/5, pay E. D. Aug. 09				9.50		15.00		10.00
7	9/20		Inv. C. Q. M., E. F., 9/5, pay E. D. Sept. 09		12.00		12.50		15.00		10.00
8	10/20		Inv. C. Q. M., E. F., 10/5, pay E. D. Oct. 09		22.50		20.50		25.50		10.00
9	11/20		Inv. C. Q. M., E. F., 11/5, pay E. D. Nov. 09		22.50		20.50		25.50		10.00
10	12/20		Inv. C. Q. M., E. F., 12/5, pay E. D. Dec. 09		22.50		20.50		25.50		10.00
11	1/15		Inv. C. Q. M., E. F., 1/5, pay E. D. Jan. 10		22.50		20.50		25.50		10.00
12	2/20		Inv. C. Q. M., E. F., 2/5, pay E. D. Feb. 10		35.50		24.50		36.00		10.00
13	3/20		Inv. C. Q. M., E. F., 3/5, pay E. D. Mch. 10		45.00		35.00		38.50		10.00
14	4/25		Inv. C. Q. M., E. F., 4/5, pay E. D. Apl. 10		61.60		32.85		36.85		10.00
15	5/20		Inv. C. Q. M., E. F., 5/5, pay E. D. May 10		27.00		30.00		35.00		10.00
16	6/1	Letter	Allotment reduced		73.90		17.00		28.00		
17	6/25		Inv. C. Q. M., E. F., 6/5, pay E. D. June 10		26.00		16.65		18.15		10.00
18			Total		394.50		275.00		344.50		120.00
19	6/30	Letter	Savings reported by Post Q. M		1.00				2.50		
20			Allotment reduced		73.90		17.00		28.00		
21			Amount expended		319.60		258.00		314.00		120.00

APPENDIX 50.

Letter of allotment No. 1121014.

QUARTERMASTER,
Fort Andrews, Mass.

OFFICE OF ——— ———,
——— ——— 19—.

SIR: Funds for the procurement of Class I services (nonpersonal) during the fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby allotted for the purposes and period herein stated.

———,
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regular supplies.		Incidental expense.		Army transportation.			
1	4/10	1121014	Amounts allotted		$3,500.00		$650.00		$650.00		
2											
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	7/20	2-c	Inv. C. Q. M., E. F., 7/5/09		$290.00		$55.00		$50.00		
6	8/20	4-c	Inv. C. Q. M., E. F., 8/5/09		285.00		54.00		55.83		
7	9/20	4-c	Inv. C. Q. M., E. F., 9/5/09		290.00		55.00		60.00		
8	10/20	3-c	Inv. C. Q. M., E. F., 10/5/09		283.00		49.00		56.13		
9	11/20	2-c	Inv. C. Q. M., E. F., 11/5/09		285.00		53.00		59.33		
10	12/20	1-c	Inv. C. Q. M., E. F., 12/5/09		265.00		26.00		60.00		
11			Total		1,698.00		292.00		351.29		

APPENDIX 51.

Letter of allotment No. 1121019

OFFICE OF ——— ———,
——— ———, 19—

QUARTERMASTER,
Fort Andrews, Mass.

SIR: Funds for the procurement of Class II services during the first quarter fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby allotted for the purposes and period herein stated.

———,
Quartermaster

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regular supplies.		Incidental expenses.		Army transportation.		Water and sewers.	
1	7/5	1121019.....	Amounts allotted per Req. 112-10.....	$75.00		$90.00		$90.00		$50.00	
2											
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	7/5	.....	Inv. funds transferred. Req. 112-10.....	.....	$25.00	.....	$10.00	.....	$15.00	.....	$20.00
6	8/12	.....	Inv. funds transferred E. F., 8/5, R. 112-10 compit..	.....	48.00	.....	77.00	.....	45.00	.....	30.00
7			To balance unexpended.....	.....	2.00	.....	3.00	.....	10.00	.....	.....
8			Total.....	.....	75.00	.....	90.00	.....	70.00	.....	50.00

APPENDIX 52.

HEADQUARTERS DEPARTMENT OF THE EAST,
OFFICE OF THE CHIEF QUARTERMASTER,
Governors Island, N. Y., August 10, 1909

QUARTERMASTER,
Fort Andrews, Mass.

SIR: Under the provisions of Circular No. 7, Q. M. G. O., 1909, letter of allotment No. 11210115 is hereby increased in amounts under appropriations as follows:

Regular supplies	$1,500.00
Water and sewers	300.00

These amounts are to cover increase of contracts for fuel referred to in your letter of the 1st inst.

Respectfully,

_____,
Chief Quartermaster.

APPENDIX 53.

Letter of allotment No. 1121015.
OFFICE OF ——— ———
——— ———, 19——.

QUARTERMASTER,
Fort Andrews, Mass.

SIR: Funds for the procurement of fuel, forage, and mineral oil during the fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby allotted for the purposes and period herein stated.

———,
Quartermaster

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regular supplies (Fuel).		Regular supplies (Forage).		Regular supplies (Mineral oil).			
1	4/10	1121015	Amounts allotted		$4,000.00		$9,000.00		$900.00		
2	10/12	Letter	Increase cont. R Roe, mineral oil 20%						180.00		
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	6/1	Letter	Req. on J. Jones, contractor for coal	$3,200.00							
6	"	"	Req. on J. Doe, contractor for hay			$3,200.00					
7	"	"	Req. on S. Smith, contractor for oats			2,400.00					
8	"	"	Req. on S. Smith, contractor for bran			1,600.00					
9	"	"	Req. on R. Roe, contractor for M. oil					$450.00			
10	7/12	"	Cont. J. Jones, coal reduced 20%	800.00	$800.00						
11	"	"	Cont. J. Doe, hay reduced 20%			800.00	$800.00				
12	"	"	Cont. S. Smith, oats, reduced 20%			600.00	600.00				
13	"	"	Cont. S. Smith, bran, reduced 20%			400.00	400.00				
14	8/2		Voucher covering del. coal, July, C. O. M		450.00						
15	"		Voucher covering del. hay, July, C. O. M				900.00				
16	"		Voucher covering del. oats, July, C. O. M				700.00				
17	"		Voucher covering del. bran, July, C. O. M				900.00				
18	"		Voucher covering del. M. oil, July, C. O. M						$225.00		
19	10/15		Voucher covering del. coal, Aug. and Sept		2,750.00						
20	"		Voucher covering del. hay, Aug. and Sept				2,300.00				
21	"		Voucher covering del. oats and bran, Aug. and Sept.				2,400.00				
22	11/10	Letter	Req. on R. Roe, contractor for M. oil					630.00			
23	11/10		Voucher covering del. M. oil, to C. O. M						855.00		
24			Total	4,000.00	4,000.00	9,000.00	9,000.00	1,080.00	1,080.00		

APPENDIX 54.

Letter of allotment No. 1121011.
Sheet No. 1.

OFFICE OF ——— ———,
——— ———, 19——.

QUARTERMASTER,
Fort Andrews, Mass.

SIR: Funds for the procurement of Class A supplies during the first quarter, fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby allotted for the purposes and period herein stated.

———— ————,
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regular supplies.		Incidental expenses.		Army transportation.		R. W. W. and D.	
1	4/10/109	1121011	Amounts allotted		$1,500.00		$400.00		$1,450.00		$150.00
2											
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	5/25	112-1	Requisition, Class A, 1st qr., 1910	$250.37		$56.35		$446.74		$115.90	
6	5/26	112-2	Requisition, Class A, Gregg, 1st qr., 1910					101.64			
7	5/26	112-3	Requisition, Class A, 1st qr., 1910	23.62							
8	6/15	430	Invoice C. Q. M., Req. 112-1		$150.98		$6.74				$37.00
9	6/15	432	Invoice D. Q. M., Phil. Req. 112-3, complt		23.62						
10	6/15	112-7	Requisition, Class A, 1st qr., 1910	267.50		43.11		138.81			
11	6/20	520	Invoice D. Q. M., N. Y., Req. 112-1, part		34.25		34.40		$116.60		
12	6/20	654	Invoice D. Q. M., N. Y., Req. 112-2						38.03		
13	7/12	112-8	Requisition, Class A, 1st qr., 1910	627.72				536.38			
14	7/15	112-9	do	328.97							
15	7/15	640	Invoice D. Q. M., N. Y., Req. 112-1		46.50		14.10				2.00
16	7/24	1-a	Purchase by P. Q. M., Class A, Req. 112-2						61.83		
17	7/27	2-a	Purchase by P. Q. M., Class A, Req. 112-1, comp		3.25				324.00		68.50
18	8/10	865	Inv. D. Q. M., N. Y., Req. 112-7, complt		267.50		43.11		138.81		
19	8/10	654	Inv. D. Q. M., Jeff., Req. 112-8, complt		627.72				536.38		
20	8/10	1320	Inv. D. Q. M., Phil., Req. 112-9, complt		359.67						

Letter of allotment No. 1121011
Sheet No. 2.

QUARTERMASTER,
Fort Andrews, Mass.

Class A supplies, first quarter, fiscal year 1910.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Crédit.	Water and sewers.		C. and E.					
21	4/10/09	1121011	Amounts allotted		$5,000.00		$12,500.00				
22											
33											
24											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
25	5/25	112-1	Requisition, Class A, 1st qr., 1910	$163.83							
26	6/15	112-7	do	325.80							
27	6/20	520	Inv. D. Q. M., N. Y., Req. 112-1, part		$28.40						
28	7/15	112-10	Requisition, Class A. 1st qr., 1910			$1,165.00					
29	7/15	640	Inv. D. Q. M., N. Y., Req. 112-1		61.50						
30	7/27	2a	Purchase by P. Q. M., Req. 112-1, compl		57.23						
31	8/10	865	Inv. D. Q. M., N. Y., Req. 112-7, compl		325.80						
32	8/15	1460	Inv. D. Q. M., Phil., Req. 112-10				$1,115.50				

APPENDIX 55.

Letter of Allotment No. 1121017.

OFFICE OF ——— ———,

——— ———, 19——.

QUARTERMASTER,
Fort Andrews, Mass.

SIR: Funds for the procurement of Class B supplies and Class III services during the fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby allotted for the purposes and period herein stated.

———,
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regular supplies (Lghtg. fix.).		Regular supplies (Htg. appa.).		Barracks and quarters.		Water and sewers (Plumbing).	
1	4/10	1121017	Amounts allotted		$1,200.00		$980.00		$5,200.00		$900.00
2											
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	7/8	112-12	Req. for Class B supplies, material	$375.00		$450.00				$600.00	
6	7/15	3-c	Inv. funds C. Q. M., E. F., 7/6/09	300.00		200.00		$1,500.00		250.00	
7	8/10	2-b	Serv. repg. lightg. fix. material, job		$190.00						
8	8/15	3-b	Serv. repg. heating apparatus, job				$110.00				
9	8/15	4-b	Serv. repg. plumbing fixtures, job								$79.00
10	8/20	375	Inv. C. Q. M., Req. 112-12. complete		297.00		440.00				589.00
11	8/25		30 days advertisement, material	200.00		150.00		3,500.00		150.00	
12	9/12	5-c	Inv. funds C. Q. M., E. F., 8/10/09	100.00		125.00				75.00	
13	9/15	7-b	Serv. repg. lightg. fixtures, job		210.00						
14	9/16	9-b	Serv. repg. heating apparatus, job				213.00				
15	9/16	10-b	Serv. repg. plumbing, job								144.00
16	9/30	7-c	Inv. funds C. Q. M., E. F., 9/26/09, covering adver-								
17			tisement, 8/25/09		197.00		148.00		$3,650.00		48.00
18	9/30	12-b	Repg. public buildings, job services						1,500.00		
19			Total	975.00	894.00	925.00	911.00	5,000.00	5,150.00	875.00	860.00
20			To unexpended balance		306.00		69.00		50.00		40.00

APPENDIX 56.

Letter of Allotment No. 1121012

OFFICE OF ——— ———,
——— ———, 19——

QUARTERMASTER,
Fort Andrews, Mass.

SIR: Funds for the procurement of Class I services from July 1st to Dec. 31st, fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby allotted for the purposes and period herein stated.

———,
Quartermaster

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regular supplies.		Incidental expenses.		Army transportation.		Water and sewers.	
1	4/10	1121012	Amounts allotted (civ. emp.)		$900.00		$1,200.00		$1,440.00		$1,000.00
2	10/1	Letter C.Q.M.	Allotment increased by transfer of clerk				300.00				
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	7/20	2-c	Inv. funds C. Q. M., est. July 5, pay emp	$150.00		$200.00		$240.00		$166.67	
6	8/1	2-b	Pay roll civ. emps., July, 1909		$145.00		$195.00		$240.00		$166.67
7			Cash O. H. a/c savings Class A sup	5.00		3.00		7.00			
8			Cash O. H. a/c savings Class IV serv	2.00		2.00		3.00			
9	8/25	3-c	Savings funds C. Q. M., est. 8/5 par C. E.	138.00		190.00		230.00		166.67	
10	9/1	1-b	Pay roll civ. emps., Aug., 1909		150.00		200.00		240.00		166.67
11	9/7	Letter C. Q. M.	Transfer 1 forage master and 2 teamsters, servs. discontinued, reduction L/A.	300.00	300.00			320.00	320.00		
12	9/25	1-c	Inv. funds C. Q. M., est. Sept. 5/09	75.00		200.00		160.00		166.67	
13	10/1	3-b	Pay roll civ. emps., Sept., 1909		75.00		200.00		160.00		166.67
14	10/25	4-c	Inv. funds C. Q. M., est. 10/25, pay civ. emps	75.00		300.00		160.00		166.67	
15	11/1	5-b	Pay roll civ. emps., Oct., 1909		75.00		300.00		160.00		166.67
16	11/26	7-c	Inv. funds C. Q. M., est. 11/5/09	75.00		300.00		160.00		166.67	
17	12/1	9-b	Pay roll civ. emps, Nov., 1909		75.00		300.00		160.00		166.67
18	12/20	4-c	Inv. funds C. Q. M., est. 12/5/09	75.00		300.00		160.00		166.67	
19	1/1/10	10-b	Pay roll civ. emps., Dec., 1909		70.00		300.00		160.00		166.67
20			Total	895.00	890.00	1,495.00	1,495.00	1,440.00	1,440.00	1,000.00	1,000.00

APPENDIX 57.

Letter of Allotment No. 1121013.

OFFICE OF ——— ———,

——— ———, 19——

QUARTERMASTER,
Fort Andrews, Mass.

SIR: Funds for the procurement of Class I services (extra duty) during the fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby allotted for the purposes and period herein stated.

———,
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Incidental expenses.		Barracks and quarters.		Army transportation.		Water and sewers.	
1	4/1	1121013	Amounts allotted		$300.00		$200.00		$250.00		$120.00
2	10/2	Letter	Allotment increased by reason of increase of garrison		94.50		75.00		94.50		
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	7/15	5-e	Inv. C. Q. M., E. F., 7/5, pay E. D., July, 09	$24.50		$15.00		$20.00		$10.00	
6	8/1	4-b	Pay roll E. D. men, July, 09		$12.50		$12.50		$15.00		$10.00
7	8/20	7-e	Inv. C. Q. M., E. F., 8/5, pay E. D., Aug., 09			9.50		15.00		10.00	
8	9/1	3-b	Pay roll E. D. Men, Aug., 09		12.00		12.50		20.00		10.00
9	9/20	4-e	Inv. C. Q. M., E. F., 9/5, pay E. D., Sept., 09	12.00		12.50		15.00		10.00	
10	10/1	5-b	Pay roll E. D. men, Sept., 09		12.00		12.50		15.00		10.00
11	10/20	2-e	Inv. C. Q. M., E. F., 10/5, pay E. D., Oct., 09	22.50		20.50		25.50		10.00	
12	11/1	6-b	Pay roll E. D. men, Oct., 09		22.50		20.50		25.50		10.00
13	11/20	7-e	Inv. C. Q. M., E. F., 11/5, pay E. D., Nov., 09	22.50		20.50		25.50		10.00	
14	12/1	8-b	Pay roll E. D. men. Nov., 09		22.50		20.50		25.50		10.00
15	12/20	3-e	Inv. C. Q. M., E. F., 12/5, pay E. D., Dec., 09	22.50		20.50		25.50		10.00	
16	1/10	4-b	Pay roll E. D. men, Dec., 09		22.50		20.50		25.50		10.00
17	1/15	9-e	Inv. C. Q. M., E. F., 1/5, pay E. D., Jan., 10	22.50		20.50		25.50		10.00	
18	2/1	7-b	Pay roll E. D. men, Jany., '10		22.50		20.50		25.50		10.00
19	2/20	3-e	Inv. C. Q. M., E. F., 2/5, pay E. D., Feb., 10	35.50		24.50		36.00		10.00	
20	3/1	9-b	Pay roll E. D. men, Feby., 10		35.50		24.50		36.00		10.00
21	3/20	3-e	Inv. C. Q. M., E. F., 3/5, pay E. D., Mch., 10	45.00		35.00		38.50		10.00	
22	4/1	7-b	Pay roll E. D. men, Mch., 10		43.00		32.50		36.00		10.00
23	4/25	5-e	Inv. C. Q. M., E. F., 4/5, pay E. D., April, 10	61.60		32.85		36.85		10.00	
24	5/1	3-b	Pay roll E. D. men, April, 10		61.60		32.85		36.85		10.00
25	5/20	3-e	Inv. C. Q. M., E. F., 5/5, pay E. D., May, 10	27.00		30.00		35.00		10.00	
26			Carried forward	295.60	266.60	241.35	209.35	298.35	260.85	110.00	100.00

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Incidental expenses.		Barracks and quarters.		Army transportation.		Water and sewers.	
26			Allotment brought forward		$394.50		$275.00		$344.50		$120.00
27											
28											
29											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
30			Brought forward	$295.60	$266.60	$241.35	$209.35	$298.35	$260 85	$110.00	$100.00
31	6/1	7-b	Pay roll E. D. men. May, 10		27.00		30.00		35.00		10.00
32	6/1	Letter C. Q. M.	Allotment reduced	73.90	73.90	17.00	17.00	28.00	28.00		
33	6/25	9-c	Inv. C. Q. M., E. F., 6/5, pay E. D., June, 10	26.00		16.65		18.15		10.00	
34	7/1	3-b	Pay roll E. D. men, June, 10		26.00		18.65		18.15		10.00
			Total	394.50	393.50	275.00	275.00	344.50	342.00	120.00	120.00
			To cash on hand (savings)		1.00				2.50		
			Total	394.50	394.50	275.00	275.00	344.50	344.50	120.00	120.00

APPENDIX 58.

Letter of allotment No. 1121014.
OFFICE OF ——— ———,
———, 19——.

QUARTERMASTER,
Fort Andrews, Mass.

SIR: Funds for the procurement of Class I services, non-personal, during the fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby allotted for the purposes and period herein stated.

———,
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regular supplies.		Incidental expenses.		Army transportation.			
1	4/10	1121014	Amounts allotted		$3,500.00		$650.00		$650.00		
2											
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	7/20	2-c	Inv. C. Q. M., E. F., 7/5/09	$290.00		$55.00		$50.00			
6	7/31	9-b	Rent of telephones				$10.00				
7	8/1	1-b	Shoeing animals July, contract				44.00				
8	"	2-b	Purchase light for post July, cont		$285.00						
9	"	3-b	Drayage, July, contract						$10.00		
10	"	4-b	Water for boats						12.50		
11	"	5-b	Lease of wharf, July						33.33		
12	8/20	4-c	Inv. C. Q. M., E. F., 8/5/09	285.00		54.00		55.83			
13	9/1	6-b	Purchase light for post, Aug		290.00						
14	"	7-b	Rent of telephones, Aug				10.00				
15	"	8-b	Shoeing animals, Aug				45.00				
16	"	9-b	Drayage, August						9.00		
17	"	10-b	Water for boats						17.67		
18	"	11-b	Lease of wharf						33.33		
19	9/20	4-c	Inv. C. Q. M., E. F., 9/5/09	290.00		55.00		60.00			
20	10/1	1-b	Purchase of light, September		283.00						
21	"	2-b	Rent of telephones, September				10.00				
22	"	3-b	Shoeing animals, September				39.00				
23	"	4-b	Drayage, September						12.50		
24	"	5-b	Water for boats, September						10.30		
25	"	6-b	Lease of wharf, September						33.33		
			Carried forward	865.00	858.00	164.00	158.00	173.83	171.96		

Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
		Credit.	Regular supplies.		Incidental expenses.		Army transportation.			
		Brought forward		$3,500.00		$650.00		$650.00		
		Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
		Brought forward	$865.00	$858.00	$164.00	$158.00	$175.83	$171.96		
10/20	3-c	Inv. C. Q. M., E. F., 10/5/09	283.00		49.00		56.13			
11/1	3-b	Rent of telephones, October				10.00				
"	4-b	Shoeing animals, October				43.00				
"	5-b	Lease of wharf, October						33.33		
"	6-b	Drayage, October						12.00		
"	7-b	Water for boats, October						14.00		
"	8-b	Purchase of light, October		285.00						
11/20	2-c	Inv. C. Q. M., E. F., 11/5/09	285.00		53.00		59.33			
12/1	2-b	Rent of telephones, November				10.00				
"	3-b	Shoeing animals, November				21.00				
"	4-b	Purchase of light, November		275.00						
"	5-b	Water for boats, November						14.00		
"	6-b	Lease of wharf, November						33.33		
"	7-b	Drayage, November						12.67		
12/20	1-c	Inv. C. Q. M., E. F., 12/5/09	265.00		26.00		60.00			
1/1/0	1-b	Rent of telephones, December				10.00				
"	2-b	Shoeing animals, December				40.00				
"	3-b	Purchase of light, December		280.00						
"	4-b	Purchase of water, December						14.00		
"	5-b	Lease of wharf, December						33.33		
"	6-b	Drayage, December						12.67		
		Total	1,698.00	1,698.00	292.00	292.00	351.29	351.29		

APPENDIX 59.

Letter of allotment No. 1121019.
OFFICE OF ——— ———,
——— ———, 19——.

QUARTERMASTER,
Fort Andrews, Mass.

SIR: Funds for the procurement of Class II services, during the first quarter, fiscal year 1910, under appropriations and in amounts stated in credit column below, are hereby allotted for the purposes and period herein stated.

———— ————,
Quartermaster.

	Date.	Voucher or L/A No.	In this column state briefly details of transaction.	Appropriation.							
			Credit.	Regular supplies.		Incidental expenses.		Army transportation.		Water and sewers.	
1	7/5	1121019.	Amounts allotted, Req. 112-10		$75.00		$90.00		$70.00		$50.00
2											
3											
4											
			Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.	Liability.	Debit.
5	7/5	2-c	Inv. C. Q. M., req. 112-10	$25.00		$10.00		$15.00		$20.00	
6	7/15	1-b	Serv. J. Jones, repairing stoves. job		$25.00						
7	7/25	4-b	Serv. vet.. two days, at $5.00 per day				$10.00				
8	7/26	5-b	Mat. and labor, J. Smith, job. rep. wagons						$15.00		
9	7/28	7-b	Rep. reservoir, Doe & Co.. job								$20.00
10	8/12	3-c	Inv. C. Q. M., req. 112-10	48.00		77.00		45.00		30.00	
11	8/15	5-b	Rep. dynamo, R. Doe, job		48.00						
12	8/20	9-b	Mat. and labor, painting tpn., S. Smith & Co., job						45.00		
13	8/24	11-b	R. Roe, instlg. and repg. elec. bells				77.00				
14	8/25	12-b	Instg. engine pumping plant								30.00
15			Total	73.00	73.00	87.00	87.00	60.00	60.00	50.00	50.00

APPENDIX 60.

[Q. M. D. Form No. 152 (Authorized March 2, 1909).]

REPORT OF COST.

——— Qr. Fiscal Year ———. Station, ——— ———. Appropriation, ———.

Invoice.		Class, supplies, or services.	Item ———.		Item ———.		Item ———.		Item ———.		Item ———.		Item ———.	
Date.	No.		Supplies: Amount.	Services: Amount.	Supplies: Amount.	Services: Amount.	Supplies: Amount.	Services: Amount.	Supplies: Amount.	Services: Amount.	Supplies: Amount.	Services: Amount.	Supplies: Amoun .	Services: Amount.

APPENDIX 61.

CONSOLIDATED COST RECORD.

ITEM NO. ———.

DEPARTMENT OF ——— ———.

——— Q. R. F. Y. ———.

	Posts and stations.	Supplies.			Personal services.				Nonpersonal services.				Sum total for quarter.	Total for ——— quarters.
		Class A.	Class ——.	Total.	Class I.	Class II.	Class ——.	Total.	Class I.	Class II.	Class ——.	Total.		

APPENDIX 62.

[Q. M. D. Form No. 154.]

NUMBER ——.
FISCAL YEAR ——.

LIST OF INVOICES covering supplies transferred by —— ——, Q. M. at —— ——, (Date) ——, ——, 19——, to fill requisitions, and for the amount of which credit is requested.

Invoice.		Q. M. G. O., L. A. or authorization No.	For Q. M. G. O.	Appropriations.	Remarks.
Date.	Number.				

APPENDIX 63.

NUMBERS ASSIGNED TO HEADQUARTERS OF DEPARTMENTS, POSTS, GENERAL DEPOTS AND PURCHASING OFFICES OF THE QUARTERMASTER'S DEPARTMENT, ARSENALS OF THE ORDNANCE DEPARTMENT, AND OTHER INDEPENDENT STATIONS.

Following are numbers assigned to department headquarters and posts as explained in paragraph 40. General depots of the Quartermaster's Department and quartermasters' offices situated in the territorial departments have been assigned numbers in the blocks of hundreds assigned to the respective departments, leaving sufficient interval after post numbers for new assignments if required.

DEPARTMENT OF THE EAST.

100. DEPARTMENT HEADQUARTERS.
117. Adams, Fort, R. I.
112. Andrews, Fort, Mass.
150. Armistead, Fort, Md.
114. Banks, Fort, Mass.
149. Carroll, Fort, Md.
107. Constitution, Fort, N. H.
144. Du Pont, Fort, Del.
128. Ethan Allen, Fort, Vt.
106. Foster, Fort, Me.
120. Greble, Fort, R. I.
136. Hamilton, Fort, N. Y.
139. Hancock, Fort, N. J.
115. Heath, Fort, Mass.
162. Henry Barracks, P. R.
122. H. G. Wright, Fort, N. Y
147. Howard, Fort, Md.
154. Hunt, Fort, Va.
135. Jay, Fort, N. Y.
167. Knox, Fort, Me.
103. Levett, Fort, Me.
101. Lyon, Fort, Me.
151. McHenry, Fort, Md.
102. McKinley, Fort, Me.
145. Madison Barracks, N. Y.
121. Mansfield, R. I.
125. Michie, Fort, N. Y.
152. Monroe, Fort, Va.
143. Mott, Fort, N. J.
155. Myer, Fort, Va.
159. Niagara, Fort, N. Y.
146. Ontario, Fort, N. Y.
129. Plattsburg Barracks, N. Y.
158. Porter, Fort, N. Y.
105. Preble, Fort, Me.
109. Revere, Fort, Mass.

DEPARTMENT OF THE EAST—continued.

116. Rodman, Fort, Mass.
161. San Juan, P. R.
134. Schuyler, Fort, N. Y.
148. Smallwood, Fort, Md.
111. Standish, Fort, Mass.
108. Stark, Fort, N. H.
113. Strong, Fort, Mass.
127. Terry, Fort, N. Y.
133. Totten, Fort, N. Y.
123. Trumbull, Fort, Conn.
126. Tyler, Fort, N. Y.
138. Wadsworth, Fort, N. Y.
110. Warren, Fort, Mass.
156. Washington Barracks, D. C.
153. Washington, Fort, Md.
119. Wetherill, Fort, R. I.
104. Williams, Fort, Me.
137. Wood, Fort, N. Y.
160. Wool, Fort, Va.

DEPARTMENT OF THE GULF.

200. DEPARTMENT HEADQUARTERS.
215. Barrancas, Fort, Fla.
201. Caswell, Fort, N. C.
211. Dade, Fort, Fla.
209. De Soto, Fort, Fla.
204. Fremont, Fort, S. C.
218. Gaines, Fort, Ala.
221. Jackson Barracks, La.
219. Jackson, Fort, La.
207. Key West Barracks, Fla.
212. McPherson, Fort, Ga.
216. McRee, Fort, Fla.
217. Morgan, Fort, Ala.
202. Moultrie, Fort, S. C.
213. Oglethorpe, Fort, Ga.

DEPARTMENT OF THE GULF—continued.

205. Pulaski, Fort, Ga.
214. Pickens, Fort, Fla.
219. St. Philip, Fort, La.
206. Screven, Fort, Ga.
203. Sumter, Fort, S. C.
208. Taylor, Fort, Fla.

DEPARTMENT OF THE LAKES.

300. DEPARTMENT HEADQUARTERS.
303. Brady, Fort, Mich.
307. Benjamin Harrison, Fort, Ind.
305. Sheridan, Fort, Ill.
304. Thomas, Fort, Ky.
302. Wayne, Fort, Mich.

DEPARTMENT OF DAKOTA.

400. DEPARTMENT HEADQUARTERS.
404. Assinniboine, Fort, Mont.
403. Keogh, Fort, Mont.
402. Lincoln, Fort, N. Dak.
407. Missoula, Fort, Mont.
401. Snelling, Fort, Mont.
406. Wm. H. Harrison, Fort, Mont.
405. Yellowstone, Fort, Wyo.

DEPARTMENT OF THE MISSOURI.

500. DEPARTMENT HEADQUARTERS.
505. Crook, Fort, Nebr.
510. D. A. Russell, Fort, Wyo.
502. Des Moines, Fort, Iowa.
503. Leavenworth, Fort, Kans.
511. Mackenzie, Fort, Wyo.
508. Meade, Fort, S. Dak.
506. Omaha, Fort, Nebr.
507. Riley, Fort, Kans.
509. Robinson, Fort, Nebr.
512. Washakie, Fort, Wyo.

DEPARTMENT OF TEXAS.

600. DEPARTMENT HEADQUARTERS.
610. Bliss, Fort, Tex.
607. Brown, Fort, Tex.
609. Clark, Fort, Tex.
601. Logan H. Roots, Fort, Ark.
608. McIntosh, Fort, Tex.
606. Ringgold, Fort, Tex.
605. Sam Houston, Fort, Tex.
604. Sill, Fort, Okla.

DEPARTMENT OF THE COLORADO.

700. DEPARTMENT HEADQUARTERS.
705. Apache, Fort, Ariz.

DEPARTMENT OF THE COLORADO—continued.

707. Douglas, Fort, Utah.
704. Duchesne, Fort, Utah.
706. Huachuca, Fort, Ariz
701. Logan, Fort, Colo.
708. Whipple Barracks, Ariz.
703. Wingate, Fort, N. Mex.

DEPARTMENT OF THE COLUMBIA.

800. DEPARTMENT HEADQUARTERS.
801. Boise Barracks, Idaho.
805. Casey, Fort, Wash.
810. Columbia, Fort, Wash.
818. Davis, Fort, Alaska.
813. Egbert, Fort, Alaska.
807. Flagler, Fort, Wash.
802. George Wright, Fort, Wash.
816. Gibbon, Fort, Alaska.
804. Lawton, Fort, Wash.
815. Liscum, Fort, Alaska.
817. St. Michael, Fort, Alaska.
811. Stevens, Fort, Oreg.
814. Valdez, Alaska.
809. Vancouver Barracks, Wash.
803. Walla Walla, Fort, Wash.
808. Ward, Fort, Wash.
812. W. H. Seward, Fort, Alaska.
806. Worden, Fort, Wash.

DEPARTMENT OF CALIFORNIA.

900. DEPARTMENT HEADQUARTERS.
910. Baker, Fort, Cal.
904. Benicia Barracks, Cal.
914. Barry, Fort, Cal.
919. Depot of Recruits and Casuals, Fort McDowell, Cal.
922. DeRussey, Fort, H. T.
909. McDowell, Fort, Cal.
906. Mason, Fort, Cal.
913. Miley, Fort, Cal.
901. Pio Pico, Fort, Cal.
903. Presidio of Monterey, Cal.
907. Presidio of San Francisco, Cal.
918. Rodeo Rifle Range, Cal.
902. Rosecrans, Fort, Cal.
923. Ruger, Fort, H. T.
916. Sequoia National Park, Cal.
915. Shafter, Fort, H. T.
924. Upton, Fort, H. T.
912. Winfield Scott, Fort, Cal.
917. Yosemite National Park, Cal.

GENERAL DEPOTS AND OTHER SUPPLY POINTS OF THE QUARTERMASTER'S DEPARTMENT

399. Jeffersonville, Ind., general depot, Quartermaster's Department.
196. New York, N. Y., general depot, Quartermaster's Department.
197. Philadelphia, Pa., general depot, Quartermaster's Department.
598. St. Louis, Mo., general depot, Quartermaster's Department.
998. San Francisco, Cal., general depot, Quartermaster's Department.
199. Washington, D. C., general depot, Quartermaster's Department.
195. Boston, Mass., purchasing quartermaster.
997. Honolulu, H. T., depot quartermaster.
596. Kansas City, Mo., purchasing quartermaster.
299. New Orleans, La., purchasing quartermaster.
198. Newport News, Va., depot quartermaster, Superintendent Army Transport Service.
194. Pittsburg, Pa., storage and supply depot.
898. Portland, Oreg., purchasing quartermaster.
603. Reno, Fort, Okla., remount depot.
899. Seattle, Wash., purchasing quartermaster.

RECRUIT DEPOTS.

301. Columbus Barracks, Ohio.
501. Jefferson Barracks, Mo.
132. Slocum, Fort, N. Y.

ARSENALS AND ARMORIES OF THE ORDNANCE DEPARTMENT.

210. Augusta Arsenal, Ga.
905. Benicia Arsenal, Cal.
142. Frankford Arsenal, Pa.
306. Rock Island Arsenal, Ill.
124. Springfield Armory, Mass.
118. Watertown Arsenal, Mass.
130. Watervliet Arsenal, N. Y.

GENERAL HOSPITALS AND MEDICAL SUPPLY DEPOTS.

702. Bayard, Fort, N. Mex., general hospital.
602. Hot Springs, Ark., general hospital.
908. Presidio of San Francisco, Cal., general hospital.
169. Walter Reed Army General Hospital, Washington, D. C.
157. Washington Barracks, D. C., general hospital.
193. Field Medical Supply Depot, Washington, D. C.
921. Field Medical Supply Depot, San Francisco, Cal.
597. Medical Supply Depot, St. Louis, Mo.

MINE PLANTERS AND CABLE STEAMERS.

163. Col. George Armistead, mine planter.
166. Maj. Samuel Ringgold, mine planter.
226. Gen. R. T. Frank, mine planter.
227. Gen. S. M. Mills, mine planter.
228. Gen. E. O. C. Ord, mine planter.
229. Gen. J. M. Schofield, mine planter.
141. *Cyrus W. Field*, cable steamer.
225. *General Joseph Henry*, cable steamer.

MISCELLANEOUS INDEPENDENT STATIONS.

999. Alcatraz Island, Cal., United States military prison.
504. Leavenworth, Fort, Kans., United States military prison.
140. Sandy Hook Proving Ground, N. J.
131. U. S. Military Academy, West Point, N. Y.

MAIN RECRUITING STATIONS AND OFFICERS SETTLING ACCOUNTS.

Depot quartermaster, New York City:
R25. Albany, N. Y.
R26. Brooklyn, N. Y.
R27. Buffalo, N. Y.
R28. Jersey City, N. J.
R29. Newark, N. J.
R30. New York City.

Depot quartermaster, Washington:
R31. Baltimore, Md.
R32. Charlotte, N. C.
R33. Richmond, Va.
R34. Roanoke, Va.

Depot quartermaster, Boston:
R35. Boston, Mass.
R36. Portland, Me.

Depot quartermaster, Philadelphia:
R37. Harrisburg, Pa.
R38. Philadelphia, Pa.
R39. Pittsburg, Pa.
R40. Scranton, Pa.

Depot quartermaster, St. Louis:
R41. Little Rock, Ark.
R42. St. Louis, Mo.

Quartermaster, New Orleans:
R43. New Orleans, La.

Chief quartermaster, Department of the Colorado:
R44. Albuquerque, N. Mex.
R45. Denver, Colo.
R46. Salt Lake City, Utah.

Chief quartermaster, Department of the Gulf:
R47. Atlanta, Ga.
R48. Birmingham, Ala.
R49. Chattanooga, Tenn.
R50. Knoxville, Tenn.
R51. Memphis, Tenn.
R52. Nashville, Tenn.
R53. Raleigh, N. C.
R54. Savannah, Ga.

Chief quartermaster, Department of the Lakes:
R55. Chicago, Ill., 82 West Madison street.
R56. Chicago, Ill., 323 South State street.
R57. Chicago, Ill., 3823 Cottage Grove avenue.
R58. Cincinnati, Ohio.

Chief quartermaster, Department of the Lakes—Continued.
R59. Cleveland, Ohio.
R60. Columbus, Ohio.
R61. Evansville, Ind.
R62. Grand Rapids, Mich.
R63. Huntington, W. Va.
R64. Indianapolis, Ind.
R65. Lexington, Ky.
R66. Louisville, Ky.
R67. Milwaukee, Wis.
R68. Parkersburg, W. Va.
R69. Springfield, Ill.
R70. Terre Haute, Ind.
R71. Toledo, Ohio.
R72. Detroit, Mich.

Chief quartermaster, Department of Texas:
R73. Dallas, Tex.
R74. El Paso, Tex.
R75. Houston, Tex.
R76. Oklahoma, Okla.
R77. San Antonio, Tex.

Chief quartermaster, Department of the Missouri:
R78. Davenport, Iowa.
R79. Des Moines, Iowa.
R80. Joplin, Mo.
R81. Kansas City, Mo.
R82. Omaha, Nebr.
R83. Wichita, Kans.

Chief quartermaster, Department of Dakota:
R84. Duluth, Minn.
R85. Helena, Mont.
R86. St. Paul, Minn.

Chief quartermaster, Department of California:
R87. Los Angeles, Cal.
R88. San Francisco, Cal.

Chief quartermaster, Department of the East:
R89. New Haven, Conn.
R90. Providence, R. I.
R91. Springfield, Mass.
R92. Syracuse, N. Y.

Chief quartermaster, Department of the Columbia:
R93. Portland, Oreg.
R94. Seattle, Wash.
R95. Spokane, Wash.

CONSTRUCTING QUARTERMASTERS.

C1. Washington, D. C.
C2. Fort Washington, Md.
C3. Newport, R. I.
C4. Fort Monroe, Va.
C5. Portland, Me.
C6. Boston, Mass.
C7. Fort Hamilton, N. Y.
C8. New London, Conn.
C9. Sullivans Island, S. C.
C10. Fort Morgan, Ala.
C11. Fort Hancock, N. J.
C12. Key West Barracks, Fla.
C13. Fort Slocum, N. Y.
C14. Columbus Barracks, Ohio.
C15. Jefferson Barracks, Mo.
C16. Fort Benjamin Harrison, Ind.
C17. St. Paul, Minn.
C18. Boise Barracks, Idaho.
C19. Fort Yellowstone, Wyo.
C20. Fort Leavenworth, Kans.
C21. Fort Riley, Kans.
C22. Fort Sill, Okla.
C23. Fort Lawton, Wash.
C24. Vancouver Barracks, Wash.
C25. San Francisco, Cal.
C26. Pacific Branch, Military Prison, Alcatraz Island, Cal.
C27. Fort Constitution, N. H.
C28. Fort Barrancas, Fla.
C29. Fort Bayard, N. Mex.
C30. Fort Bliss, Tex.
C31. Fort D. A. Russell, Wyo.
C32. Fort Columbia, Wash.
C33. Fort Crook, Nebr.
C34. Fort Des Moines, Iowa.
C35. Fort Douglas, Utah.
C36. Fort DuPont, Del.
C37. Governors Island, N. Y.
C38. Fort Huachuca, Ariz.
C39. Fort Logan, Colo.
C40. Fort Mackenzie, Wyo.
C41. Fort Meade, S. Dak.
C42. Fort Myer, Va.
C43. Fort Niagara, N. Y.
C44. Fort Oglethorpe, Ga.
C45. Fort Omaha, Nebr.
C46. San Juan, P. R.
C47. Whipple Barracks, Prescott, Ariz.
C48. Fort Robinson, Nebr.
C49. Fort Sam Houston, Tex.
C50. Fort Thomas, Ky.
C51. Fort Walla Walla, Wash.
C52. Fort Wayne, Mich.
C53. Fort Wm. H. Harrison, Mont.
C54. Fort Wm. H. Seward, Alaska.
C55. Fort Wood, N. Y.
C56. Fort Caswell, N. C.
C57. Fort Dade, Fla.
C58. Fort Ethan Allen, Vt.
C59. Fort Flagler, Wash.
C60. Fort Howard, Md.
C61. Fort Lincoln, N. Dak.
C62. Fort Logan H. Roots, Ark.
C63. Madison Barracks, N. Y.
C64. Fort McIntosh, Tex.
C65. Fort McPherson, Ga.
C66. Fort Missoula, Mont.
C67. Fort Ontario, N. Y.
C68. Plattsburg Barracks, N. Y.
C70. Fort Rosecrans, Cal.
C71. Fort Sheridan, Ill.
C72. Fort Stevens, Oreg.
C73. Fort Totten, N. Y.
C74. Fort Wingate, N. Mex.
C75. Fort George Wright, Wash.
C76. Fort Worden, Wash.
C77. United States Military Prison, Fort Leavenworth, Kans.
C78. Fort Brady, Mich.
C79. Fort Crockett, Tex.
C80. Fort Screven, Ga.
C81. Honolulu, H. T.
C82. Presidio of Monterey, Cal.
C83. Hawaii, Cavalry Cantonment.
C84. Fort Ward, Wash.
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